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Thirty-Sixth Annual Report

OF THE

ONTARIO MUNICIPAL BOARD

To December 31st, 1941

PRESENTED TO THE LEGISLATIVE ASSEMBLY
BY COMMAND

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TORONTO

ONTARIO

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Printed and Published by T. E. Bowman, Printer to the King's Most Excellent Majesty, 1942

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SESSIONAL PAPER No. 24, 1942

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WITHDRAWN

Toronto, April 14th, 1942

TO THE HONOURABLE ALBERT MATTHEWS,
Lieutenant-Governor of the Province of Ontario, in Council.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to transmit herewith the Thirty-Sixth Report of the Ontario Municipal Board for the year ending December 31st, 1941.

Respectfully submitted,

T. B. McQUESTEN,
Minister of Municipal Affairs

Parliament Buildings,
Toronto,

Toronto, April 14th, 1942.

Re Thirty-Sixth Annual Report

Dear Sir:

I have the honour to send you herewith the Thirty-sixth Annual Report of the Ontario Municipal Board to December 31st, 1941.

Your obedient servant,

M. B. SANDERSON,
Acting Secretary

The Honourable T. B. McQuesten,
Minister of Municipal Affairs,
Parliament Buildings,
TORONTO.

ORGANIZATION

of the

ONTARIO MUNICIPAL BOARD OF THE PROVINCE OF ONTARIO

R. S. COLTER, K.C., ... CHAIRMAN

W. P. NEAR, B.A.Sc., ... VICE-CHAIRMAN

A. J. B. GRAY ..... MEMBER

M. B. SANDERSON ..... ACTING-SECRETARY

J. A. McDONALD ..... INSPECTOR OF TELEPHONE SERVICE

THIRTY-SIXTH ANNUAL REPORT

OF THE

Ontario Municipal Board

To December 31st, 1941

PRESENTED TO THE LEGISLATIVE ASSEMBLY
BY COMMAND

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THIRTY-SIXTH ANNUAL REPORT

OF THE

Ontario Municipal Board

To December 31st, 1941

In pursuance of Section 108 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60), the Ontario Municipal Board beg leave respectfully to submit their Thirty-sixth Annual Report.

"THE ONTARIO MUNICIPAL BOARD ACT"

Since the revision of the Statutes of Ontario in 1937, "The Ontario Municipal Board Act" was amended by Statutes of Ontario, 1938, Chapter 37, Section 18; 1939, Chapter 47, Section 26; 1940, Chapter 20; and 1941, Chapter 40.

APPLICATIONS TO THE BOARD

There were 1388 applications to the Board during 1941 (exclusive of Public Vehicle and Public Commercial Vehicle License application), and in regard to these and applications not disposed of in 1940, 163 Public Hearings were held. The applications included a great variety of matters falling within the jurisdiction of the Board and those granted are set out in a list contained in the "Abstract and Summary" appended to this Report, indexed under "Orders Issued by the Board." Copies of formal Decisions issued are also contained in the Abstract and Summary, indexed under "Decisions of the Board" and also under the names of the Parties.

SITTINGS OF THE BOARD

The Board held meetings for the transaction of routine business and the disposal of applications every juridical day throughout the year. Many of these applications, though dealt with informally and disposed of without the necessity of Hearings, entailed in many instances a considerable amount of inquiry and consideration on the part of the Board, especially those coming under the provisions of Section 70 of the Board's Act, which section requires all capital undertakings and expenditures therefor by Municipalities to be approved by the Board.

REVENUE

Ontario Statutes, 1939, Chapter 47, Section 26 (3), Section 107 of "The Ontario Municipal Board Act," being the section respecting the Board's fees, was repealed and re-enacted. The new section came into effect on the 27th day of April, 1939, and the fees are now payable in cash ON THE APPLICATION instead of in Law Stamps on the Board's Order.

During 1941 the Board's fees on applications amounted to $18,006.00. In this amount is included the fees on applications for Public Vehicle and Public Commercial Vehicle Licenses—$2,546.00 collected by the Department of Highways and credited to the Board.

APPROVAL OF UNDERTAKING OF CAPITAL EXPENDITURES BY MUNICIPALITIES

(Section 70 of "The Ontario Municipal Board Act" R.S.O. 1937, C.60). (Subsection (3) re-enacted O.S. 1940, C.20.s.4); (Subsection (1) amended O.S. 1941, C.40.s.3).

On the 18th April, 1935, legislation came into effect whereby a Municipality is prohibited from exercising any of its powers to proceed with, authorize or provide any moneys for any undertaking, work, project, scheme, act, matter of thing, the cost or any portion of the cost of which is intended or required to be provided or raised by the issue of debentures of the Municipality, until the approval of this Board is first obtained. This enactment over-rides the provisions of any general or Special Act and necessitates a great many applications to the Board. A list of these applications granted will be found in the Summary, included in the list indexed under "Orders issued by the Board." Written decisions will be found indexed under "Capital Expenditures" and also under the names of the Applicants.

Seven hundred and twenty-six applications in respect to proposed expenditures totalling $8,122,177.52 were considered by the Board and approval was refused in respect to approximately $200,000.00 of this amount. It should be noted, however, that since Municipal representatives are now aware of the fact that they must obtain the Board's approval of proposed capital undertakings, a large percentage avail themselves of the opportunity of discussing their proposed borrowings with the Board and in many instances are advised that the Board would not be willing to grant approval. Accordingly formal applications in these instances are not filed and do not show in the Board's records.

It should also be noted that the existence of this legislation gives the Board an opportunity to advise and control with regard to the type and term of the debentures to be issued. In this connection the Board has pursued the policy of approving only instalment debentures as opposed to sinking fund debentures and is generally requiring the term of repayment to be shorter than formerly, believing that the saving of interest effected thereby accrues to the benefit of the municipal ratepayers.

A recital in the debenture by-law of the Board's approval under said Section 70 is now obligatory, pursuant to an amendment passed at the 1939 Session of the Legislature (Chapter 30, Section 17) adding paragraph (e) to subsection (1) of Section 305 of "The Municipal Act".

The following list, (generally speaking), shows the maximum debenture term allowed by the Board under this restrictive policy:—

Sidewalks	10 years
Curbs and gutters	10 years
Pavements	10 years
Watermains	15 years
Sanitary Sewers	15 years
Trunk Sewers	20 years
Buildings, including School	20 years

APPROVAL OF RATEPAYERS

By Section 59 (f) of "The Ontario Municipal Board Act" the board is given power to direct that before any approval is given to the exercise of any powers by a Municipality or to any By-law passed by it, the assent of the electors thereof or of those qualified to vote on money by-laws shall first be obtained, notwithstanding such assent is not otherwise requisite. By virtue of this legislation the Board is continuing its policy, adopted in 1938, of insisting that major capital expenditures, the cost of which would be met out of general rates, be submitted to the ratepayers for their approval before being presented to the Board, and further the Board is of the opinion that a representative vote can be taken only at the same time as the municipal election. The result of this policy in many instances has been the rejection of the proposed expenditure by the ratepayers.

ARBITRATIONS

In 1941 the Board acted as Arbitrators in connection with 9 applications, 6 of which were made pursuant to section 79 of "The Highway Improvement Act" for the fixing of compensation to be paid to the Claimants for property expropriated in connection with construction of the King's Highways, where the amount could not be arranged between the Parties. Of the other applications three were made pursuant to "The Power Commission Act".

RESTRICTED AREAS

Under Section 406 of "The Municipal Act" (R.S.O. 1937, C.266) (as re-enacted by O.S. 1941, C. 35, s. 13) the Board considered 51 applications for approval of Municipal By-laws placing restrictions on certain areas as to use of land, the erection and use of buildings thereon; also, 74 applications for variation of restricted areas already established. The applications granted are shown in the Summary in the list of "Orders issued by the Board".

SUPERVISED MUNICIPALITIES

Pursuant to the provisions of section 32 of "The Department of Municipal Affairs Act" (R.S.O., 1937, C.59), the Board during 1941 considered and approved plans for funding and refunding the bonded indebtedness of the following Supervised Municipalities:—Town of Riverside and Board of Trustees of the Roman Catholic Separate Schools and Town of Rainy River.

The following Municipalities were released in 1941 from Supervision by the Department of Municipal Affairs:—

Calvert, Township of
Collingwood, Town of
Dysart, Municipality of
East York, Township of
Etobicoke, Township of
Fort Erie, Town of
Kingsville, Town of
Leamington, Town of
Leaside, Town of
Long Branch, Village of
Midland, Town of
Mimico, Town of
New Toronto, Town of
Niagara Falls, City of
North Bay, City of
North York, Township of
Pembroke, Town of
Penetanguishene, Town of
Scarborough, Township of
Sudbury, City of
Thorold, Town of
Trenton, Town of
Weston, Town of
Windsor, City of
York, Township of

EXTENSION OF PUBLIC UTILITIES

(Section 407 (2) of "The Municipal Act")

During 1941 the Board approved of extensions to Public Utilities in an amount totalling $298,542.22, covering 17 applications. These are shown in the Summary in the list of "Orders issued by the Board".

FLOATING INDEBTEDNESS

(Section 59 (d) of Part IV, R.S.O.1937, C.60, as re-enacted by O.S. 1939, C.47,s.26(1))

Under this legislation the Board issued Orders in respect to 5 Municipalities authorizing debenture issues totalling $578,594.92. It should be noted that this meant a considerable saving of expense to the Municipalities concerned, as special Acts of the Legislature would otherwise have been necessary.

(Section 59 (dd) of Part IV, R.S.O., 1937, C.60, enacted by O.S. 1939, C.47, s.26 (1))

6 Municipalities took advantage of this legislation, which came into effect on April 27th, 1939, and applied to the Board for authority, without assent of the electors, to retire certain of their debentures redeemable before maturity. The total amount authorized by the Board was $1,535,232.69.

DIRECT RELIEF FUNDING

The policy of the Board to curtail, as far as possible, the funding of direct relief costs by Municipalities has resulted in only 1 application being filed with the Board during 1941 in respect to a portion of their expenditure in this regard, which application was granted. This represents an improvement over the years 1937, 1938 and 1939 when, in 1937, 10 Municipalities applied for and received approval to the funding of a portion of their direct relief costs; in 1938 5 applications were filed, of which only 3 were granted and in 1939 the 3 applications filed were approved. In 1940 there was only 1 application.

The Board's hopes for the gradual termination of the practice by Municipalities of funding this type of expenditure are therefore justified.

ASSESSMENT APPEALS

There were 15 Assessment Appeals to the Board, during 1941, pursuant to Section 84 of "The Assessment Act" (R.S.O. 1937, C.272), involving property assessed at $5,141,154. Of this number two appeals were withdrawn, formal hearings were held in regard to six and six were held over for hearing in 1942. The total amount involved in the appeals heard by the Board was $1,038,184.00.

Copies of the Board's written decisions will be found in the Summary, indexed under "Assessment Appeals", "Decisions of the Board" and also under the names of the Parties.

VALIDATION OF MUNICIPAL BY-LAWS AND DEBENTURES

(Section 64 of Part IV, R.S.O. 1937, C.60)

74 applications were made to the Board in 1941 for validation of Municipal By-laws and certification of the debentures authorized thereunder. The total of such debenture issues was $3,344,546.52.

While purchasers of debentures are frequently satisfied with Orders of the Board under section 70 of the Board's Act, it has been found, particularly in regard to the larger issues, that a further Order of the Board validating the By-law and providing for certification of the debentures, facilitates the marketing of the issue.

PLANS OF LAND SUBDIVISIONS

Under "The Planning and Development Act" (R.S.O., 1937, C.270, section 5 and 6 (amended O.S. 1941, C.55, s.24), "The Land Titles Act" (R.S.O. 1937, C.174, section 112) and "The Registry Act" (R.S.O., 1937, C.170, Section 83 (15)), 78 plans were presented to the Board for approval and certification.

PROVINCIAL RAILWAYS

Extensions of and improvements to Provincial Railways during 1941, as reported to the Board will be found in the Summary, arranged alphabetically under the names of the several Systems reporting.

Annual Reports, to December 31st, 1941, by Railway Companies under the Board's jurisdiction were received, of which a summarized tabulation has been prepared for publication herein. The Board has no means of auditing these reports as received and cannot therefore guarantee that the figures taken therefrom are correct or accurate.

Under "The Railway Act" there were 14 applications to the Board in 1941.

A tabulation of Accident Reports received by the Board from Provincial Railways during the year 1941 is included in the Summary and shows that 22 persons were killed and 1246 injured during the year.

PUBLIC VEHICLE AND COMMERCIAL LICENSES

Pursuant to "The Public Vehicle Act" (R.S.O. 1937, C.289), and "The Commercial Vehicle Act" (R.S.O. 1937, C.290), no Public Vehicle or Commercial Vehicle license, respectively, may be issued by the Department of Highways without the approval of the Board being first obtained as evidenced by a Certificate of Public Necessity and Convenience of the said Board furnished to that Department, and then only in accordance with such Certificate. Upon the granting of a Certificate by the Board the Department may then, in its discretion, issue or refuse a license.

The Board set aside 24 days during the year for hearing the applications for Certificates of Public Necessity and Convenience. In addition the Board has set aside each Friday morning to deal with the matter of transfers and other details brought before it by the Public Vehicle Division.

During the year 31 applications were made for Public Vehicle Licenses and 738 for Commercial Vehicle Licenses. These include applications for extensions to and clarification of existing licenses, and the following is a classification of these and disposition made of same:—

	P.V.	A	B	C	D	E	F	H	Ttl.
Applications received	31	25	3	133	52	114	392	19	769
Applications granted	21	15	2	82	44	103	352	6	625
Applications dismissed	2	6	0	37	5	4	16	8	78
Applications cancelled	0	0	0	4	2	3	21	0	30
Applications withdrawn	2	2	0	3	0	0	1	1	9
Applications reserved	6	2	1	7	1	3	2	4	26

In supporting an application before the Board the applicant may appear in person or be represented by his Solicitor, or, under exceptional circumstances, if unable to attend, may submit evidence in the form of letters, petition or affidavits. The Board hears and considers the evidence for and against and also takes into consideration the facilities extended by existing licensed operators and its decision is based on whether public necessity and convenience requires the service for which the application is made. During the past year the Board has required that sufficient evidence be filed with each application for a license or extension to a license to justify the application being listed for hearing. This has tended to shorten the list as well as to insure that applications are supported when listed for hearing.

All transfers of Public Vehicle and Public Commercial Vehicle licenses are subject to the approval of the Board and care is taken to prevent anything that might appear to be trafficking in licenses. Transfers of important licenses are usually made the subject of a Hearing and evidence is heard for and against.

The Department of Highways has referred to the Board during the year the applications of Class "D" operators for substitution or addition of contract shippers. Such applications are now made the subject of Hearings.

Through the co-operative efforts of the Department of Education and the Public Vehicle Division of the Department of Highways, an effort was made to have all motor vehicles carrying school children licensed under a school bus permit. These applications were dealt with by the Board and permits issued for which no fees were charged and the result has been that 150 School bus applications were received during the year. Of these 148 were granted and two did not receive the necessary supporting evidence. The chief objective of this effort has been to require all such vehicles to carry insurance as provided by "The Public Vehicle Act."

FORMS

The Board has (for distribution to parties interested) the following forms and specifications, namely:—

1. The Board's Rules of Practice and Procedure and Practice Forms.
2. Regulations, Specifications and Forms respecting Railways.
3. Standard Specifications for Bridges, Viaducts, Trestles or other structures.
4. Memorandum of material required in support of application for approval of undertaking of capital expenditure involving debenture issue, under section 70 of "The Ontario Municipal Board Act" (R.S.O. 1937, C.60).

5. Forms of By-laws and Notices which may be used when carrying out the provisions of sections 280 and 305 of "The Municipal Act" (R.S.O. 1937, C.266) in respect of voting on Money By-laws.
6. Forms for Annual Reports by Railway Systems.
7. Forms for Reports as to Examination of Motormen.
8. Forms for Reports of Accidents by Railway Systems.
9. Directions for guidance of applicants under subsection (2) of section 407 of "The Municipal Act."
10. Tariff of the Board's Fees.
11. Forms under "The Planning and Development Act" with directions for guidance of applicants thereunder.
12. "The Telephone Act".
13. Form of Annual Report to be furnished to the subscribers to a Telephone System established under Part II of "The Telephone Act".
14. Instructions for preparation of Annual Report as mentioned in No. 15.
15. Pamphlet containing information regarding Provincial Telephone Systems and including:—
    (a) Form of By-law providing for the establishment of a telephone system under Part II of "The Telephone Act".
    (b) Form of By-law providing for the issue of debentures to pay for the cost of establishing a telephone system under Part II of "The Telephone Act".
    (c) Form of By-law to regulate the management and operation of a telephone system established under Part II of "The Telephone Act".
    (d) Form of Account for the use by Telephone Companies using the "Discount System of Collections".
    (e) Form of Municipal Debenture—Instalment Plan.
    (f) Form of Constitution and By-laws for a telephone company.
16. Form of Petition praying for the establishment or extension of a Telephone System under Part II of "The Telephone Act".
17. Form of By-laws granting to a telephone company the right to use the highways of a Township.
18. Form for Return by Municipality operating a telephone system.
19. Form for Return by Company, etc. operating a telephone system.
20. Form for Tariff of Tolls for telephone system.
21. Form for return by Telephone Companies required by Order of the Board to set up a reserve for depreciation.

MISCELLANEOUS MATTERS UNDER THE BOARD'S JURISDICTION

Copies of the Board's written Decisions and a list of Orders issued in 1941 appear in the Summary. These relate to:

Annexations—Sections 16 and 20 of "The Municipal Act"

Arbitrations—Section 15 of "The Grand River Conservation Act, 1938", and Section 79 of "The Highway Improvement Act".

Assessment Appeals—Section 84 of "The Assessment Act".

Assessments—Fixed—Section 405, (1), paragraph (b) of "The Municipal Act" (as re-enacted by O.S. 1941, C.35, s.12 s.s. (1)).

Bridges—Approval of By-law for reconstruction of Foot Bridge—Section 307, s.s. (3), paragraph (e) of "The Municipal Act"

Defaulting Municipalities—Refunding Plans—"The Department of Municipal Affairs Act"

Defaulting Municipalities—Release from Supervision.

Detachment of Farm Lands from Town or Village—Section 21 of "The Municipal Act."

Extension of Municipal Utilities—Section 407 (2) of "The Municipal Act".

Floating Indebtedness—authority to Municipalities to issue debentures for—Section 59 (d) of "The Ontario Municipal Board Act".

Highways—Closing of by Department of Highways—Section 79 (a) of "The Highways Improvement Act"

Highways — (County), Abandonment of Part of — (Section 468 (3) of "The Municipal Act".)

Highways, Narrow—Section 502 (2) of "The Municipal Act".

Increased Borrowings by Municipalities—Section 339 (2) of "The Municipal Act".

Interest Decrease By-laws, Approval of—Section 310 of "The Municipal Act".

Legislation, Special—Approval of By-laws under.

License Fee, approval of fixing of, to residents of a Municipality owning and using a bicycle on any highway thereof—Section 420 (11) of "The Municipal Act".

Local Improvements, approval of undertaking of and passing of a By-law therefor—Section 8 of "The Local Improvement Act".

Local Improvements, Abandonment of Part of Work—Section 18 of "The Local Improvement Act".

Local Improvements, Approval of By-law providing for paving of Lane—Section 29 (3) of "The Local Improvement Act"

Plans (Land Subdivision)—approval of—"The Planning and Development Act", "The Land Titles Act" and "The Registry Act".

Railways (Provincial)—Orders respecting.

Restricted Areas, approval of By-laws for establishment of—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C.35, s.13).

Restricted Areas, Repeal of or amendments to, approval of By-laws for—Section 406 of "The Municipal Act" (as re-enacted by Section 13, Chapter 35, O.S. 1941).

Retirement of unmatured debentures—Section 59 (dd) of "The Ontario Municipal Board Act" (as enacted by O.S. 1939, C.47, Section 26 (1)).

Sinking Funds—use of Surplus and authority to dispense with further levy for, where amount in Sinking Fund sufficient—Section 321 (a) and (b) of "The Municipal Act" (as enacted by Section 18, O.S. 1939, C.30).

Tax Rate, Approval of further debt and levy therefor—Section 315 (2) of "The Municipal Act".

Township (Unorganized), Erection of into status of Town—Section 426 of "The Municipal Act".

Unemployment (Direct) Relief, Funding of cost—"The Unemployment Relief Act, 1935" (C.71).

Validation of Municipal Debentures—Section 64 (Part IV) of "The Ontario Municipal Board Act".

Vote of Electors, applications to dispense with—Section 69 of "The Ontario Municipal Board Act" (R.S.O. 1937, C.60).

Weigh Scales and weighing coal and coke—approval of By-laws for—section 408 (11) of "The Municipal Act".

THE ONTARIO MUNICIPAL BOARD

REPORT OF THE INSPECTOR OF TELEPHONE SERVICE FOR THE YEAR 1941

The following applications under the provisions of "The Telephone Act" (R.S. O. 1937, Chapter 261) were dealt with by the Board in 1941:

Under Section 27:	For authority to pass municipal debenture by-laws to meet the cost of reconstructing, replacing or altering Telephone Systems	1
Under Section 31:	For the approval of the purchase of an existing telephone system by a municipality or any portion thereof	1
Under Section 56:	For the approval of by-laws of a municipal telephone system	3
Under Section 58:	For an order prescribing the date for holding the annual meeting of subscribers	2
Under Section 79:	For the approval of municipal by-laws granting the right to erect poles and wires upon the highways	1
Under Section 87:	For the approval of by-laws of a telephone company	4
Under Section 96:	For the approval of agreements providing for interchange of service	14
Under Section 101:	For the approval of sale of telephone systems	5
Under Section 103:	For the approval of charges for telephone service	32
Under Section 108:	For an order re maintenance of reserve for depreciation	2
Under Section 109:	For authority to expend a portion of the moneys set aside for depreciation, upon new construction or extensions or in the purchase of securities	23
Total Number of Applications		88

The continued policy of the Board in endeavouring to secure an amicable settlement in matters in dispute between the applicant and respondent has proved successful in the majority of cases.

In addition to the applications and complaints referred to, a vast amount of correspondence relating to telephone matters has been dealt with by the Board's Telephone Department, through the medium of which much information and assistance has been given to municipalities, companies and other persons interested, and many difficulties which might otherwise have necessitated a formal application and public hearing have been satisfactorily adjusted.

The number of telephone systems within the jurisdiction of Ontario of which the Board has record is 571, operating 120,914 telephones, 32,062 miles of pole lead carrying 203,070 miles of wire and representing an investment of over $11,750,000.

There are eleven systems owned and operated by municipalities under the provisions of Part I of 'The Telephone Act' viz: the Cities of Fort William and Port Arthur, the Towns of Cochrane, Dryden, Fort Frances, Kenora, Keewatin and Rainy River, and the Townships of Alberton, Caledon and Hilliard.

One hundred and twenty systems are now established and operating under Part II of 'The Telephone Act' and furnishing service in two hundred and seventy-seven towns, villages and townships.

There are sixty-nine systems owned and operated by individuals or partnerships of less than five persons, three hundred and fifty three by Incorporated Telephone Companies, ten by Incorporated Companies other than Telephone Companies, and seven by Federal or Provincial Government Departments and Commissions.

In addition to the before mentioned systems, the Forestry Branch of the Department of Lands and Forests is operating an extensive system in connection with its work of fire prevention. This system comprises 768 telephone stations, 1,796 miles of pole lead, 1,140 miles of tree line, and 5,621 miles of wire, the total investment being $319,136.19.

Detailed statistics and other information relative to these systems will be found in the appendix to this report, entitled 'Telephone Systems, 1942.'

JAS. A. McDONALD
INSPECTOR OF TELEPHONE SERVICE

ABSTRACT AND SUMMARY

DECISIONS OF THE BOARD

ARBITRATIONS

P.F. B-34

IN THE MATTER of Section 79 of "The Highway Improvement Act" (R.S.O. 1937, Chapter 56).

BETWEEN:

SYLVIA MALENFANT

Claimant

—and—

DEPARTMENT OF HIGHWAYS

Respondent

(Fixing of compensation for expropriation and damages to Part Lot 295 N. T. R. Township of Sandwich South, County of Essex).

COUNSEL:

H. J. Sims, K.C. ..... For the Applicant

A. F. Gignac ..... For the Respondent

REASONS FOR DECISION

THIS IS A CLAIM for the sum of $2565 damages to the claimant's property by reason of the expropriation by the Department of Highways of nine feet of land in front of her garage and residence. The claimant purchased the land in 1928 and built thereon in that year a service station with gasolene pumps in front of it. In 1929 she built a house at a cost of approximately $3,000; in 1936 she enlarged the service station; and in 1938 she erected a lunch room. She built a stone curbing around the lawn to protect it from cars entering the service station grounds. At the present time she has three gasolene pumps all located 41' 1" from the paved portion of the highway. Before expropriation the north limit of the highway was 24 feet from the paved portion of the highway and the highway in front of the claimant's property was covered with stone or gravel. The claimant had also built a flower bed which extended into the stoned portion of the highway some distance. On the inside edge of this flower bed she had erected a light and sign post with the arms extending a few feet over the highway. On July 7th, 1938, the respondent had sent a notice of expropriation of 9 feet of land for the purpose of building a culvert across the front of the claimant's property, which culvert was constructed on the lands expropriated.

The said culvert was continued not only in front of the claimant's garage and lunch room but also across a portion of the front of the claimant's house. In so widening the highway there will be 8' 1" of the claimant's lands between the north limit of the highway and the Claimant's pumps as at present erected. It will be necessary for the claimant to remove her electric lights and sign pole within her own lands, but the Department has agreed to remove this pole and to erect it on the pump island at no cost to the claimant.

The claimant was quite exercised when the widening of the road was projected for fear she might be called upon to pay a gasolene pump tax of $25.00 instead of her present gasolene pump tax of $5.00, the regulations of the Depart-

ment being that if a gasolene pump is within 8 feet of the limit of the highway the owner shall pay $25.00 tax. If beyond eight feet the tax shall be $5.00.

The claimant claims as follows:

(1) Damages to dwelling house $315.00.

It is true that she has since expropriation built a fence in front of her property, and her lawn is somewhat smaller than it was formerly, but it is still sufficiently large.

(2) Damages to restaurant and garage $1350.00.

The claimant says that by reason of the expropriation her parking space is more limited.

(4) Damages to concrete curbing $75.00.

Some concrete curbing was removed by the Department when the road was widened. The curbing had been erected by the claimant on the land expropriated.

(5) Damages to lighting system and signs and replacement of same $500.00.

The Department has agreed to re-erect the light pole on the foundation now constructed for the pumps. The claimant says that this will not give her as good a lighting system as she at present enjoys.

(6) Damages to driveway $75.00.

This damage is claimed for the trouble and expense the claimant had when she filled in the settling of the entrance to the driveway after the Department had put in a fill over the tile.

(7) Damages to shrubs, lawn, etc. $50.00.

There is some evidence that some shrubs were removed from the portion of 9 feet which was in front of the claimant's house, and it was shown that some of those shrubs which had been put in by the claimant were on the highway property before widening.

(8) Damages to fence $50.00.

(9) Damages for land expropriated, $250.00.

The claimant's husband says that he sells 65,000 gallons of gasolene a year and 200 gallons of oil per month, that he employs a mechanic in the garage, that he has a girl and his wife and daughter looking after the restaurant and that his business has increased.

Roy M. Dawson of Windsor, an appraiser, valued the dwelling at $2150 and said that by reason of the widening of the road the dwelling had been depreciated in value 10% or $215.00; that the value of the restaurant was $1,150 and had been depreciated about 30% or $345; that the value of the garage had been depreciated by 30% or $1,005; that the value of the land taken was $100. Total damages $1,665.00.

Kenneth Siddall, one of the engineers of the Department of Highways testified that 3-5ths of the flower plot was on the original right-of-way; that there was not room between the flower plot and the base of the pumps before expropriation for two cars to pass and that the widening gave a better entrance to the garage. He says that the value of the garage and service station would not be depreciated by the removal of the light standard from its present position to the pump foundations as 50% of the gas stations at the present time are lighted with lights above the gas pumps.

Norman Richardson, chief property valuator for the Department says that the widening has improved the claimant's property by giving wider entrance and better vision of station. He said that he had purchased land in front of service stations and that in the purchase of this land he had offered the claimant what he had paid other service stations, namely, $100 for the land, which would be at the rate of $1,000 per acre. He said that the area of the land taken is .031 acres and that its value is not more than $6.20, based on a price of $200 per acre. He said that the widening generally gave a greater sweep for the entrance to the garage.

J. H. Marentette, an appraiser and valuator of Windsor, said that a fair market value of the whole property in 1938 prior to the taking was $6,800, that by reason of the expropriation of 9 feet in front there would be practically no difference in the selling value of the property. He says that the land taken would not be worth more than $15.00. He thought the claimant should be paid possibly $50.00.

S. E. Loveridge, real estate dealer and valuator of Windsor, valued the property before expropriation of the 9 feet frontage at $7,000. He says that the expropriation of the 9 feet would not depreciate the property in value. There would not be any difference in the selling price of it. He was of the opinion that $75.00 should be paid to the claimant.

S. H. Cattanach was called by the claimant in rebuttal but on objection of counsel for the Department his evidence was taken subject to the objection.

His opinion was that a better light would be given to the garage if the light standard were allowed to remain where it was prior to expropriation rather than if it were erected over the pumps. He suggested that two standards be put in, one at either end of the entrance.

Having viewed the property and carefully considered all of the evidence offered by the claimant and the respondent, this Board feels that the claimant was very excessive in her estimation of the damages occasioned to her. The Board finds that no damage has been caused to her residence, very slight if any damage caused to her garage and lunch room and the only damage of any moment has been caused her by reason of the loss of the 9 feet off the frontage.

Mr. Richardson on behalf of the Department, has undertaken that if the present light standard is required to be moved, that he will remove same and erect it on the present pump foundation at no cost to the claimant. He has also undertaken that the License Fee to be paid by the Claimant will not be increased by reason of the expropriation of the said 9′ of frontage.

In consideration of these undertakings, the Board finds that the damage suffered by the Claimant by reason of the expropriation is nominal and allows her the sum of $75.00 in full compensation.

Judgment accordingly. There will be no costs. The Respondent shall pay the hearing fee fixed at $50.00.

DATED at Toronto, this 26th day of June, A.D. 1941.

R. S. COLTER
Chairman,

W. P. NEAR,
Vice-Chairman,

ALAN VAN EVERY,
Member.

P.F. B33

IN THE MATTER of Section 79 of "The Highway Improvement Act" (R.S.O. 1937, Chapter 56).

BETWEEN:

ROBERT SCHWERTNER

Claimant

—and—

THE DEPARTMENT OF HIGHWAYS
OF THE PROVINCE OF ONTARIO

Respondent

(Fixing of compensation for expropriation and damages to Part Lots 295 and 296, S.S.T.R., Township of Sandwich South, County of Essex).

COUNSEL:

Ross S. Riddell .....For the Applicant

H. J. Sims, K.C. .....For the Respondent

REASONS FOR DECISION

THIS IS AN ARBITRATION with reference to land taken by the Department of Highways for the purpose of a widening for a divided highway, known as the Talbot Road or King's Highway No. 3, part of which runs in front of the land of the Claimant. This was heard by the Board at Windsor on April 23rd, 1941.

Prior to the taking the claimant was owner of 112½ acres of land in Lots 295 and 296 South of the Talbot Road in the Township of Sandwich South. The farm of the claimant on these lots included farm buildings, a vineyard and an orchard. On 4th June, 1922, the Department of Highways obtained from the claimant an option of .654 acres for $71.94, being at the rate of $110.00 per acre. The land optioned ran clear across the front of the claimant's farm. No plan of the .654 acres was registered at that time. The Department fenced off only .459 acres of this land. On 7 August, 1937, by registration of Plan No. 5726 the Department expropriated the .459 acres and a further 4.090 acres. The claim is for damages or compensation in respect of the 4.090 acres.

On the land in question there was at the time of the taking about one acre of grapes, several maple and spruce trees, some apple trees, and the north west corner of the house of the claimant was 33½ feet from the south limit of the widened highway.

The claimant's claim as set out in Exhibit 1 is as follows:

4.549 acres at $200.00 per acre	$ 909.80
Damages for the taking of Vineyard	1,666.96
Cost of moving the house back from the highway	1,159.61
Lawn damages	150.00
8 apple trees at $10.00 each	80.00
7 cherry trees at $7 each	49.00
11 spruce trees at $20 each	220.00
Miscellaneous maple trees	50.00
Damages over and above the damages aforesaid to compensate for personal expenses, trouble, inconvenience, etc	1,500.00
Total Value	$ 5,785.37

Exhibit 9 refers to claim of $5,659.70 and the claimant is willing to take the "usual" 10% in lieu of the $1,500.00 claimed. The land expropriated is 4.090 acres and not 4.549 acres.

The claimant brought no evidence to show the difference in value of his farm

before and after expropriation. He said that at first he offered to settle for $4,200.-00 and later reduced this offer to $3,500.00 and later his solicitor offered to take $3,300.00. His claim seems to have been founded on the fact that some of his neighbours were paid more money than he was offered. For example, Edward Deehan, a farmer of Sandwich South, who had a farm adjacent to the claimant's on the east, was paid $3,700.00 for the lands necessary for the widening of the road and for moving his house back.

The claimant says that by reason of his house being close to the highway he is damaged very materially, that the health of his daughter who has been an invalid for some years, has been materially worse since the trees were removed and that by reason of the removing of the trees there is more noise at his house and his house is not so well protected from the winds. He says that he cannot enjoy his place as he did before.

The claimant's evidence was supported to some extent by E. W. Holden, a farmer of Sandwich South, who said that he had been growing grapes for twelve years and figured what should be made from one acre of grapes. The claimant's wife, Mary Schwertner, said that in 1937 the sale of their grapes averaged $50.00 to $55.00 per ton and claimant received from the grapes harvested from the lands taken by the Department of about one acre $185.00 in the Fall of that year.

For the Department one of the engineers of the Survey's Branch, Kenneth Siddall, said that there were 4.090 acres taken, including slightly over one acre of vineyard, and that the house after expropriation is 33 feet from the line of the highway.

A. L. Page of Windsor, assistant valuator for the Department of Highways and formerly a real estate broker and appraiser in Windsor, said that he figures the damages to the claimant to be $1,017.35. He said that the value of the land taken was $150.00 per acre, that the value of the trees taken was $135.00 and the value of the vineyard taken was $200.00. He said that in order to save the costs of arbitration he offered the claimant $1,250.00; that the real value of the land taken was less than $150.00 per acre but that the government has been paying $150.00 for land taken; that the fair market value of this tiled land in 1937 in that vicinity was $75.00 per acre and that this farm was worth before expropriation $8,438.00 including buildings. After expropriation he stated that the 108 acres left would be worth $8,138.00, leaving a difference of $300.00 as the value of the land taken. He said that the assessment of the land in 1929 was $11,250.00, in 1935 $6,350.00 for 112½ acres, after taking in 1940 $6,200.00 for 108 acres, making a reduction in the assessment after taking 4 acres, of $150.00.

Maurice Pougnet, the manager of James Cooper Estate, a farm at Belle River, who looked after the financing of the estate, said that in his opinion to plant one acres of grapes and fixtures and to bring up to full production in 5 years, would cost about $298.00; that the profit from one acre of grapes on the basis of the 1937 figures would be about $33.90 annually; that he has been removing the vines from his vineyard because the grapes did not pay at the present time. He also said that a neighbor of his in Belle River is also removing his vines.

J. A. Marentette, a real estate and insurance broker, and valuator in Essex and Kent, said that a fair market value of the applicant's farm in 1937 was $73.00 per acre or $8,300.00 for the 112 acres; basing his valuation on the sales made in the vicinity; that from a standpoint of selling value there would be very little difference in the value, but that he would allow for 4½ acres at the $72.00 per acre, $324.00. In his opinion the loss to the farm was not more than $500.00; that the average profit from one acre of grapes per year was $46.50 or a net profit for two and a half years of $116.25. He would allow damages to the claimant as follows:

4½ acres of bare land at $50 per acre	$225.00
4½ acres of tiling at $30 per acre	135.00
Re-establishing vineyard	269.29
Net profit on grapes for 2½ years	116.25
Damages to lawn	40.00
Removal of trees	115.00
Total	$900.54

S. E. Loveridge of Windsor, who is an appraiser and dealer in real estate, testified that the claimant's farm was of an average type of good farm land, that a fair market value before expropriation was $8,930.00, based on the fair market value

of farms sold in that vicinity in 1937 and previous. He said that if he offered this farm for sale there would not be much difference whether the farm consisted of 112 acres or 108 acres, but under expropriation proceedings such as this he would suggest that the claimant be allowed as follows:

4½ acres for land taken	$358.78
1 acre of grapes	300.00
Apple trees	80.00
Cherry trees	35.00
Damage to lawn	50.00
Total	$823.78

None of the witnesses for the Department seemed to be of the opinion that the farm was damaged by reason of the house being nearer to the highway than it was previous to the expropriation. The Board has in mind the evidence of the claimant that after removal of the posts from this one acre of vineyard, he burned them because he said they were of no use for anything else. The posts had been in the ground from four to twelve years. In the valuations for putting in a new acre of vineyard, the claimant would have vines which would have an extra five years of life, would have new posts, new wire and new stakes, and from the evidence the Board doubts very much whether the claimant in these times, owing to the fact that all owners of vineyards are having difficulty in selling grapes in large quantities, would ever put in an extra acre. The Board very much doubts that the claimant would ever move his house back. If he did move it back at a cost of $1,100.00 he would have a basement which he has not now, but if the house is left, there is no doubt that the claimant will have suffered some damage by reason of the house being closer to the highway now than it was previously. There is no doubt that he has suffered loss other than the actual value of the trees removed. for example, in the changed appearance of his property, by reason thereof. He has claimed an excessive amount of damages and by reason of such excessive claim has forced the arbitration proceeding.

The Board finds that the damage suffered by the Claimant, including forcible taking, by reason of the expropriation of that part of his lands is the sum of One Thousand Dollars ($1,000.00).

Judgment accordingly. There will be no costs. The Respondent shall pay the hearing fee, fixed at $50.00.

Dated this 26th day of June, A.D. 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman,

ALAN VAN EVERY,
Member.

P.F.A —9985

IN THE MATTER OF Section 79 of "The Highway Improvement Act" (RS.O., 1937, C.56), and

IN THE MATTER OF a claim by Llenroc Farms Limited, a corporation carrying on business in the Township of Willoughby in the County of Welland, against the Department of Highways of the Province of Ontario, hereinafter called the Department, by reason of the expropriation by the Department of some 50.643 acres of land in the said Township of Willoughby being composed of the following:

(i) that part of Lot 5, Concession II in the said Township marked parcel "A" and shown coloured red on the Department's plan of survey P-2470-3 registered in the Registry Office for the County of Welland as No. 363, having an area of .279 acres more or less;

(ii) those parts of lots 1 and 2 Concession I in the said Township marked parcel "B" and shown coloured red on the said plan P-2470-3, having an area of 19.831 acres more or less;

(iii) those parts of lots 19 and 20 in the 1st Cross Concession and part of lot 22 in the adjoining Cross Concession in the said Township marked parcel "C" and coloured red on the said plan P-2470-3 having an area of 21.720 acres more or less;

(iv) that part of lot 22 in the adjoining Cross Concession in the said Township marked parcel "D" and shown coloured red on the said plan P-2470-3, as amended by the Department's plan of survey P-2470-4 registered in the said registry office as No. 374 and being all the land shown coloured blue on the said plan P-2470-4, having an area of 8.377 acres more or less;

(v) that part of lot 5 Concession II in the said Township shown coloured red on the Department's plan of survey P-2470-6 registered in the said registry office as No. 372, having an area of .436 acres more or less.

Honourable W. L. Houck, M.L.A., President of Llenroc Farms Limited, appeared on its behalf.

J. D. Arnup, Esquire, appeared for the Department

AWARD

TO ALL TO WHOM THESE PRESENTS SHALL COME,

Ontario Municipal Board sends greeting.

The Department saw fit to expropriate for highway purposes the land hereinbefore described being the property of the said Llenroc Farms Limited and the matter as to the amount of compensation to be paid by the Department for the said lands and for the damages occasioned by such expropriation was referred by the Minister of Highways to this Board and came on for hearing before it on the 14th day of March, 1941.

After taking into consideration the arguments presented and the facts adduced by the Department, this Board awards the sum of $6,500.00 in full settlement of the compensation to be paid by the Department to the said Llenroc Farms Limited for the said lands and for damages occasioned by reason of the said expropriation.

There will be no order as to costs, other than the fees of the Board, which are to be paid by the Department.

IN WITNESS WHEREOF the members of the Ontario Municipal Board have hereunto set their hands and have caused to be affixed the seal of the Board this 20th day of March, 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman,

ALAN VAN EVERY
Member.

P.F. A-9933

IN THE MATTER of Section 15 of "The Grand River Conservation Act, 1938" (C.15).

BETWEEN:

THE GRAND RIVER CONSERVATION COMMISSION

Applicant,

—and—

NOBLE GREENAWAY

Respondent.

(Expropriation of Lots Nos. 83 and 85, Plan No. 78 of the Village of Belwood in the County of Wellington).

COUNSEL:

H. J. Sims, Esq., K.C., ... for the Applicant

W. A. Maedel, Esq., ... for the Respondent

REASONS FOR DECISION

THIS IS a compensation arbitration held at the Town of Fergus on the 29th day of April, 1941. The respondent was the owner of Lots 83 and 85, Plan No. 78 of the Village of Belwood in the County of Wellington which lots were expropriated by the Grand River Conservation Commission under the powers conferred upon the Commission by the Grand River Conservation Act, 1938, Chap. 15. At the request of Counsel for both parties the Board viewed the premises.

The Respondent did not place a valuation on his property. He asked that his house and barn be moved to another location and if so moved he would ask only a nominal sum (say $100.00) for inconvenience, otherwise his claim was $1800.00. He compared his property with Scott's and Youngson's, both of which had been purchased by the Commission, and said his was better and more valuable than either of the others. On cross-examination he said he paid $350.00 for the property in 1937 and since that time had spent $150.00 in shingling the house and other repairs. Since expropriation he has purchased a lot on the hill for $150.00 but said he would not give the lot expropriated for 5 lots like the one he has purchased. Even if it were possible to move the house and barn, the Board was impressed with the fact that the Respondent would not be satisfied no matter what lot was secured or how much expense was made to put it in shape.

Robert A. Masson of Guelph, a moving contractor, said he had estimated the cost of moving the house and barn, purchase of lot and drilling well at $1,700.00. When asked if he thought the house was worth moving at an expense of $1,630.00, he smiled and said that that was up to the owner.

Ernest M. Bellamy, a contractor of Belwood estimated the cost of moving the house and barn, purchase of lot and drilling well to be $1,630.00. He also said the house was better than Scott's or Youngson's but did not place a value on either the Respondent's or the other houses.

W. G. Bain said he sold Scott's house to him five years ago for $500.00 and that it was assessed for $400.00. The Greenaway house is assessed at $400.00. He said that the Greenway is the better of the two.

M. H. Scott said he sold his house to the Commission for $1,500.00. His was a double house. The assessment was $450.00 after he had erected a sun porch and garage. He was allowed to remove the house so he wrecked the rear portion and sold the front portion for $50.00.

F. P. Adams, Secretary of the Commission, called by the Applicant, said the Commission had paid Youngson $1,500.00, Hutchinson $1,000.00 and Scott $1,500.00 for their properties.

W. C. Fairchild, one of the Valuators for the Commission, said he had valued the Respondent's property, that it was not worth moving. He considered the prop-

erty worth $400.00 and owner to move the house or be paid $100.00 extra and that he allowed Respondent $400.00 for disturbance, etc., or $900.00 in full.

Herbert Johnston, a land surveyor and civil engineer, one of the Commission valuators, said that he agreed with Fairchild in the valuation, which he based on the fact that here had been 4 sales of this property over a period of 14 years, and prices had ranged from $350.00 to $410.00.

Dr. Acres, the chief engineer for the Commission, said he had examined the property and he agreed in the valuation at $400.00 and $100.00 in place of removal with $400.00 for inconvenience, etc.

Mr. Phillip, the Chairman of the Commission, said that he felt there was no chance to settle with this claimant. He said that in the other settlements they had been "generous, most generous", because their valuators had said the proposed settlements were the best they could make. He said he felt, after examination of the property, that the Commission was still playing Santa Claus in offering $900.00 to the Respondent.

R. H. Smith, one of the valuators, said he had interview the Respondent several times and that he always asked $2,000.00 or to move the house. He said a fair selling value for this property was $400.00; that the payments to Scott were far more than the property was worth. He thought $400.00 to $500.00 was all Scott could expect to get for it. He said that other people in Belwood came to him and wanted the Commission to take their properties.

From a view of the properties mentioned in the evidence and hearing the evidence adduced, the Board is of the opinion that the Commission was, to put it mildly more than generous to the Vendors whose properties they purchased in Belwood. Whether the Commission should have been "more than generous" to them, is not for this Board to determine. This Board is to determine the real value of the property in question. The action of the Commission in being more than generous to some vendors may make it appear that an injustice has been done when real value is determined.

Counsel for the Respondent was careful to refrain from bringing in evidence as to the value of the property in question. When his attention was called to this before the close of the case, he admitted that he was relying on the prices paid by the Commission to others.

Belwood is a small village. The stores seem to have been situated along the road crossing the river and to have been purchased by the Commission. These stores have not been reopened in another part of the village.

The property in question consists of a cottage, built in the shape of an "ell", the front part consisting of two rooms used as a sitting room and the other a bedroom; the rear portion is used as a kitchen. There is a steep narrow stairway at the end of the sitting room leading to the attic in which there are two beds with no wall between. The floors do not seem to be safe. There is a small cellar under part of the house and from this the stringers were seen to be badly decayed at the ends. The roof has been recently shingled. The plaster on the outside is in good repair. The house inside is very neat and clean and the lawn is well kept.

The barn or chicken coop is of very little value, especially in these times when everyone uses cars.

The Board has reviewed the finding of the board of engineers and considers that the amount of compensation, $900.00, found by the board of engineers to be owing by the Commission to the Respondent, is fair and just. The Board therefore confirms that finding. The Applicant shall pay the Board's fee fixed at $50.00.

DATED at Toronto, this 26th day of June, A.D. 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman.

P.F. B-461.

IN THE MATTER of "The Power Commission Act" (R.S.O. 1937, Chapter 62),

BETWEEN:

HARRY AND NATHAN GAILOR,

Appellants,

—and—

THE HYDRO ELECTRIC POWER COMMISSION OF ONTARIO,

Respondent.

J. H. Schofield and J. A. Sweet, for Appellants,

W. S. Campbell, for the Respondent.

JUDGMENT

THIS IS AN APPEAL from the award of H. W. Cooke, the valuator under The Power Commission Act for land taken from Appellant's property in the City of Kitchener, being in area .33 acres.

The award of H. W. Cooke, valuator, is in the sum of $200.00 and the Appellant is asking $2,000.00.

The land in question has been leased by the Hydro Electric Power Commission since 1909 on a lease for 30 years renewable for a further 30 years for an amount of $25.00. The Commission has decided to purchase the right-of-way through the City of Kitchener and has not renewed this lease although it is not contended that the lease may not yet be renewed.

The land being taken is a triangular piece taken from the rear of a property facing on Mill Street and extending back to the right-of-way of the Canadian National Railways and comprising an area of 1.34 acres, including the driveway to Mill Street, such land being at present used as a junk yard.

The triangular portion being taken is at present used for the storage of junk yard materials. The appellants purchased the property three or four years ago and were aware of the easement registered against the property at the time of the purchase. They had previously conducted a junk yard in Kitchener and had moved to this site because zoning regulations permitted operation of junk yards. They had difficulty in securing a junk yard license from the Police Commission and after about a year this was secured and in 1938 and about the same time as the junk yard license was secured, the zoning by-law was amended and adjacent lands were placed in light industrial area which restrictions prevent operation of junk yards. Appellants therefore represented that it was practically impossible to secure other land in Kitchener for the operation of their business and that the taking of the land in question would curtail the area of their present yard and interfere seriously with the conduct of their business.

Evidence was produced by two salvage yard operators in support of the claim to indicate that the value of the whole yard used for a junk business together with the junk dealer's license was worth $6,000.00 and that taking away one-third acre would reduce the capacity and turn over of the yard by 40% or 50%.

Two real estate experts called by the appellant valued the yard before taking at $3300.00 and $3200.00 respectively and that approximately one-third of the area of the yard was being taken. Mr. Compton supported the claim of $2,000.00 as being one-third of $6,000.00, the value of the yard plus the value of the license. Mr. Parnell placed the value of strip taken at one-third of $3200.00 or a little over $1,000.00 and stated that he could not estimate the value of the reduction in volume of business and could see no value in the triangle proposed to be leased back to Gailors by the Hydro Electric Power Commission.

The Respondent, the Hydro Electric Power Commission, presented no evidence of values and called Mr. T. U. Fairlie, Engineer in charge of the Property Department, who gave information as to purchases in the vicinity from the owners. The price per acre paid varied from as low as $70.00 per acre paid for city owned lands

up to $1,200.00 per acre. Witness stated that .838 acres had been purchased from S. Weiss for $1,000.00 immediately adjoining the Gailor property and that strip taken from Weiss was a severance of the whole property being also used as a junk yard. This worked out to a rate of $1,200.00 per acre, whereas the price of $200.00 to Gailors for one-third acre works out to $600.00 per acre. Witness justified this on the grounds that there was no severance and that allowance for severance was double. The Commission were willing to lease back the land to Gailors at $8.00 per year and that present use of the land could be continued.

The property in question by consent of both Counsel and in their presence, was viewed by the Board and the Board finds as follows:

The appellant has produced evidence by qualified experts in the salvage business and in real estate values to support a value for the land taken from $1,000.00 to $2,000.00. The $2,000.00 amount in each case is based on an amount added to the value of the land for the value of a junk yard license.

The Board on viewing the property is of the opinion that if and when the land is leased back to Gailor, its present use will not be interfered with and yet the Board holds with Counsel for the Appellant that in case of sale of the property the area left to be sold is decreased by approximately 25% and will affect the sale price.

The Board therefore fixes as a fair value for the .33 acres taken in full compensation for land taken and damages to the remaining property by reason of taking the sum of $500.00, and costs to the appellant in the amount of $150.00.

DATED at Toronto this fourteenth day of November, A.D. 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman,

ALAN VAN EVERY,
Member.

P.F. B-302

IN THE MATTER of "The Power Commission Act" (R.S.O. 1937, Chapter 62), Section 26,

BETWEEN:

GORDON BEARE,

Appellant,

—and—

HYDRO ELECTRIC POWER COMMISSION OF ONTARIO,

Respondent.

Appeal from Award of Valuators in respect of the expropriation of part of the north half of Lot 23, Concession 4, in the Township of Scarborough.

A. M. Dewar,.....for the Appellant,

W. S. Campbell,.....for the Respondent

JUDGMENT

THIS IS AN APPEAL by the Appellant from the finding of the Arbitrator who fixed a valuation of $150.00 per acre for land expropriated by the Hydro Electric Power Commission of Ontario from the farm of the Appellant on the ground that the valuation is wrong as to quantum and that the valuation should be increased.

For the purposes of the construction of a new transmission line, the Hydro Electric Power Commission expropriated a strip of land through the Township of Scarboro in the County of York and one part of such strip was the southerly 14.678 acres of the Claimant's farm. Some of the farms in this locality are used for general farming purposes, others as market gardens.

The Appellant was the owner of the north half of Lot 23 in the 4th Concession of the Township of Scarboro containing approximately 100 acres, 94 acres of which has been under cultivation. The northerly six acres is low and wet and has been used by the Appellant as, what he calls, a permanent pasture. The farm was purchased about 35 years ago. The farm is and has been kept in a good state of cultivation. His buildings and equipment are suitable for an one hundred acre farm.

There have been no sales of properties or farms in the immediate vicinity of this farm through which present values can be fixed.

In fixing prices to be paid for lands expropriated, the Commission places a basic value on the land. It then allows extras for severance, or other damages occasioned by the expropriation. In the present case it placed a base price of $80.00 to $90.00 on the lands in this vicinity. Mr. Fairlie said the Commission, where there was no severance, allowed an additional 50% to the base price, so that where ten to fifteen acres was taken from an one hundred acre farm, the owner was allowed $150.00 per acre. Where ten to fifteen acres was taken from a fifty acre farm, the owner was paid $175.00 per acre. Where there was a severance in an one hundred acre farm, the owner was allowed $200.00 per acre for the land expropriated.

In the present case there was no severance and the Appellant was offered $150.00 per acre for the land taken.

The Appellant complains about the method. He says:

(1) That he has only 82 acres of arable land remaining; that his equipment is built up for the operation of 100 acres, and the loss of the 14 acres is a serious damage to him, more serious to him by reason of the fact that his son is taking over the farm.

(2) That his soil was suitable for all classes of farming, the land was in a better condition as to fertilization and cultivation, and better than other land in that vicinity.

(3) That the land expropriated was closer to an improved road than the remaining part of his farm and closer than lands expropriated from other farms.

(4) That it was the homestead and had been owned by the family for years.

(5) That the Commission had cut down a row of trees which he claimed belonged to him, and that by reason of these matters he should be paid a higher rate per acre than others.

As to (1), the appellant's witness, C. R. Purcell, said that one hundred acres is the proper grain and stock farm but that, with a tractor, 125 or 150 acres is better. The appellant has a tractor. In view of the fact that James T. Stewart, the Clerk of Scarboro, who owns a farm adjoining the appellant's property, says that he is willing to sell 40 acres adjoining the appellant's lands at $125.00 per acre, the Board cannot find that the appellant is being damaged in this respect.

As to (2), under this the appellant says that the respondent is paying $150.00 per acre for land which is not so good as his and that he should receive more. In answer the respondent's witnesses say that all land in that locality is of equal value. Arthur Wood, a witness for the respondent, owned 76 acres four lots west of the appellant. The Commission expropriated 11 acres which created a severance and he was paid $200.00 which he thought was fair. He said his land was as good as Beare's land.

As to (3), this same complaint applied to all the lands taken.

As to (4), Appellant's brother had bought this farm some years ago. He sold to a stranger from whom appellant purchased. The Board cannot find that there is any special damage to appellant in this account.

As to (5), there is no evidence that this row of trees was on the appellant's land, or that the removal of the trees in any way affected the remaining lands.

T. U. Fairlie, for the Commission, placed a base value on the lands in this locality at $80.00 to $90.00 per acre. He says that it is a general rule to allow about 50% additional to farmers, as being a reasonable percentage for taking. In this case he offered the appellant $150.00 per acre.

Having carefully considered the evidence given, the Board have come to the conclusion that $150.00 per acre is a fair price to be paid to the appellant for his land and all damages resulting from the taking. The appeal will therefore be dismissed. There will be no costs allowed to either party.

DATED at Toronto this thirteenth day of November, A.D. 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman,

A. VAN EVERY,
Member.

P.F. B-130.

IN THE MATTER of "The Power Commission Act" (R.S.O. 1937, Chapter 62)

BETWEEN:

ALBERT W. DUCK,

Claimant,

—and—

THE HYDRO ELECTRIC POWER COMMISSION OF ONTARIO,

Respondent.

(Appeal from the Award of H. W. Cooke, Valuator for the Hydro Electric Power Commission, in respect to the exercise of powers of the Commission as relating to certain property of the Claimant, being Lot 19, Concession 5, west of Yonge Street, Township of North York, Province of Ontario).

R. S. Mills,.....for the Claimant,

Cecil Carrick and W. Campbell,.....for the Respondent.

JUDGMENT

THIS IS AN APPEAL by Albert W. Duck from the Award of H. W. Cooke, the Valuator under The Power Commission Act of 1931, dated the 16th day of April, 1941, by which award it was found that the said Duck was entitled to $524.00 as compensation for land expropriated by the Hydro Electric Power Commission of Ontario.

Albert W. Duck and his wife are the owners of a farm being Lot 19 in the Fifth Concession west of Yonge Street in the Township of North York in the County of York containing 97 acres. The wife, Minnie Duck, at the request of her Counsel and Counsel for the Commission, was added as a party claimant on the hearing of the appeal.

The farm is divided by a railway, which runs from north to south through the centre of the farm, there being 43.80 acres west of the railway. There is a deep ravine running through the farm from the northwest corner to the southeast corner, and the northeast corner, that part expropriated by the Commission, is a swamp fed by two springs. The creek in the bottom of the ravine flows north westerly and is dry in the summer. The entrance to the farm is from the Weston Road and crosses this ravine. The house and barn are erected near the north-west edge of the ravine and the milk house and pig pen are erected on the slope leading down to the creek. There were four large trees west and north of the house, which have been cut down since expropriation. A spring, the larger of two, is in the side of the bank below the house. The claimants say that the farm is a dairy farm. They own 10 head of cattle. They claim that the farm is valuable by reason of its possibilities, a wooded ravine and two springs, for conversion into a gentleman's estate.

The lands expropriated are in the north-west corner of the farm. They take in a few inches of the north-east corner of the verandah of the house and nearly one-half of the frontage of the farm, including the present entrance. This land is low and marshy, but can be used for pasture. It is not intended at the present time that any towers shall be erected on the claimant's lands.

Mr. Cooke found that the offer by the Commission of $200.00 per acre was an exceptionally good offer and that there would be no special damages suffered by the claimants in the expropriation.

The Claimants agree that $200.00 is a fair value for the land itself but say that they have suffered special damages in:

(1) Removal of trees.
(2) Taking away the present entrance,
(3) The loss of the use of the spring, and
(4) General depreciation in value for use as a gentleman's estate.

From the evidence submitted the Board must disagree with the findings of Mr. Cooke, the valuator. He says: "The Commission has offered Mr. Duck Two Hundred Dollars per acre for the 2.62 acres, which I consider exceptionally good price for this land which is non-productive. I have gone thoroughly into the different points brought up by Mr. Mills and his client and have come to the conclusion that there will be no special damages incurred through the sale of this small parcel of land to the Commission, and that Mr. Duck is entitled only to the ordinary and usual compensation awarded in such cases, and that the Commission has been very fair in its attitude towards the owner." The evidence does not substantiate a value of anything like $200.00 per acre for the land. It is low and wet and of very little value except for pasture. The evidence shows that there has been special damage to the Claimant. The removal of the trees near the house, the fact that a portion of his verandah is on the land taken, that his present entrance is on the land taken, and he would be forced to construct a new entrance, the loss of the use of water from the spring, and the taking of one-half of the frontage of the farm, is all special damage which must be considered.

In his evidence the claimant said his farm contained 97 acres, 67 of which are arable. About 30 acres is east of the railway, nearly 20 acres of which is ravine, and about 47 acres west of the railway.

John A. McMillan, a Real Estate broker, who specializes in farm property, valued the farm as follows:

Front 43 acres at $150 per acre	$6,450.00
Back 53 acres at $50 per acre	2,650.00

He pictured the farm as a Gentleman's Country Residence in which the ravine and springs would be developed. He says that to have the front two acres expropriated would take the cream of the value of the farm, and that after expropriation the value of the front 43 acres would decrease to $80.00.

In the opinion of this Board any increase in value by reason of the possibility of the farm being purchased as a gentleman's country estate is too remote to be given much effect. Even as a straight farm proposition the results obtained by the Claimant do not lead the Board to believe that the land is very valuable. The loss of 2.572 acres would decrease the value of the farm by very little.

At the trial the Commission made an offer to the Claimant as to the use of the land by the Claimant. The Board asked that this offer be put in writing and is as follows:

"Deed to the Commission will provide:

"(1) The right of perpetual encroachment of 3 feet by the north-west corner of the house verandah with the necessary encroachment on the adjoining three feet for repairs and maintenance, with the proviso that if at any time the moving of the house is, in the Commission's opinion necessary, then such moving will be at the sole expense of the Commission; site to be chosen by the Claimant if not more than 100 feet from present location.

"(2) Perpetual right of use of and access to the spring now located on the property to be conveyed, with the liberty to Mr. Duck to pipe the water flow to his remaining land if desired.

"(3) Right-of-way in perpetuity 20 feet wide at the location of his present entrance.

"In addition, Mr. Duck may lease the 2.572 acres at the rate of $7.50 per annum on an annual basis, and during the currency and good standing of such a Lease, no dividing fence would be erected.

"The Commission will assume the taxes on the 2.572 acres from the date of closing."

The Board is of opinion that this offer should have been made to the Claimant before the expenses of the hearing had been incurred, but in view of the extravagant claim made by the Claimants, such an offer might have had no effect.

Having at the request of both parties examined the premises and given careful consideration to the evidence adduced at the hearing, and what was alleged by counsel in argument, the Board orders that the Hydro Electric Power Commission of Ontario shall pay to the claimants the sum of $385.80 for the land expropriated,

$125.00 to cover all special damages not provided for in the letter dated July 10th, 1941, and that in addition the Commission shall execute an agreement with the claimants providing:

(1) The right of perpetual encroachment of 3 feet by the north-west corner of the house verandah with the necessary encroachment on the adjoining three feet for repairs and maintenance; with the proviso that if at any time the moving of the house is, in the Commission's opinion necessary, then such moving will be at the sole expense of the Commission, site to be chosen by the Claimant if not more than 100 feet from the present location;

(2) Perpetual right of use of and access to the spring now located on the property to be conveyed, with the liberty to Mr. Duck to pipe the water flow to his remaining land if desired;

(3) Right-of-way in perpetuity 20 feet wide at the location of his present entrance;

(4) A lease to the Claimants of the lands expropriated at a rental of $7.50 per annum in advance with right of renewal so long as the Rental is duly paid

(5) No dividing fence to be erected on said lands so long as the said lease is in good standing;

(6) Taxes on the expropriated property to be paid by the Commission;

(7) No erections shall be erected or trees planted by the Claimant on said property without the consent of the Commission.

As to the costs, in view of the fact that no offer was made with reference to the matters referred to in the said letter of July 10th, 1941, prior to the hearing before this Board, and that such offer was made after most of the evidence had been given, the Board orders that the Commission shall pay to the claimant the sum of $100.00 on account of costs of the claimants in this matter, and that the Commission shall pay the fees of the Board fixed at $25.00.

DATED at Toronto this fifth day of November, A.D. 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman.

ASSESSMENT APPEALS

P.F. A-9895

IN THE MATTER OF APPEAL to the ONTARIO MUNICIPAL BOARD, pursuant to section 84 of The Assessment Act (R.S.O. 1937, c. 272) from His Honour Judge G. H. Hayward, Judge of the District Court of the District of Temiskaming.

BETWEEN:

THE CORPORATION OF THE TOWN OF COBALT,

Appellant

—and—

A. ASSAF,

Respondent

Mr. J. A. Legris, K.C., ... Counsel for the Appellant

Mr. R. D. Cumming, ... Counsel for the Respondent

DECISION

1. This is an appeal from His Honour Judge G. H. Hayward, Judge of the District Court of the District of Temiskaming, who, on the 11th December, 1940, on appeal from the Court of Revision of the Town of Cobalt, confirmed the assessed value of the parcel of land in question, exclusive of the building thereon, at $2,000.00 and reduced the assessed value of the building thereon to $12,000.00, for the year 1940.

2. Mr. W. P. Near, the Vice-Chairman of the Board and Mr. Alan Van Every, the Member thereof, heard the appeal at the Court House in the Town of Haileybury on the 12th February, 1941.

3. Counsel for the appellant argued that for the year 1940 the amount of the learned Judge's valuation of the building in question should be raised for the following reasons:

(1) there has been no change in the value of the premises which were assessed by the Board for the year 1939 at $2,000 for the land and $13,000.00 for the building;

(2) reductions made in 1940 in the assessed value of similar premises in the vicinity were made solely to equalize values in relation to the assessed value of the premises in question as determined by the Board in the year 1939.

4. Counsel for the respondent argued on the following grounds that the value at which the Judge had assessed the premises in question for the year 1940 was excessive:

(1) the amount of the business profits of the respondent from the premises in question during 1940 was less than that of 1939;

(2) real property values in Cobalt have declined since 1939;

(3) during 1940 the respondent spent only $100 on improvements.

5. The Board finds as follows:

(1) the number of this assessment on the assessment roll of 1940 is 554;

(2) the premises comprise part of lot 357 on plan M-47 filed in the Land Titles Office at Haileybury;

(3) the premises comprise a hotel known as the Fraser House on the south-west corner of Prospect Avenue and Silver Street in the Town of Cobalt;

(4) land values and business have declined generally in the town since 1939;

(5) the amount of revenue derived by the respondent from the premises in 1940 was less than that of 1939; the drop was approximately 12%;

(6) the population of the town had decreased from 2,789 in 1939 to 2,563 in 1940;

(7) the respondent has owned the premises since 7th October, 1938;

(8) reductions were made in 1940 in the assessed value of many business premises in the vicinity, but those reductions have no uniform relation and are not based upon the Board's decision in respect of the 1939 assessment of the premises in question;

(9) in the year 1940 the respondent spent only $100 on improvement of the land and building in question.

6. The Board therefore dismisses the appeal and confirms the assessment as determined by the Judge.

DATED at Toronto this 21st day of April, A. D. 1941.

R. S. COLTER,
Chairman.

P.F. A-9903

IN THE MATTER OF APPEAL to the ONTARIO MUNICIPAL BOARD, pursuant to section 84 of The Assessment Act (R.S.O. 1937, C. 272), from His Honour Judge J. A. S. Plouffe, Acting Judge of the District Court of the District of Temiskaming.

BETWEEN:

THE CORPORATION OF THE TOWN OF HAILEYBURY,

Appellant,

—and—

MRS. W. S. BLACKWALL, EXECUTRIX OF THE ESTATE OF LOUISA GEORGINA (MRS. C. C.) FARR

Respondent.

Mr. J. A. Legris, K.C., ... Counsel for the Appellant

Mr. R. D. Cumming, ... Counsel for the Respondent

DECISION

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1. This is an appeal from His Honour Judge J. A. S. Plouffe who, on the 20th December, 1940, as acting Judge of the District Court of the District of Temiskaming, on appeal from the Court of Revision of the Town of Haileybury which had sustained for the year 1940 the assessed value of each of the parcels of land in question, reduced such values as follows:

Lot	Plan	Street	Assessment Sustained By Court of Revision	Assessment As Reduced By Judge
5	M.-13J	Broadway	$800 (land)	$700
6	M.-13J	Broadway	$800 (land)	$700
14	M.-13J	Main	$1,100 (land)	$800
179	M.-46	Blackwall	$200 (land)	$100
181	M.-46	Russell	$250 (land)	$150
182	M.-46	Russell	$250 (land)	$100
62	M.-73	Main	$35 (land)	(Struck out as not belonging to respondent)
120	M.-37	Brewster	$6,000 (building)	$4,000
Half 128	M.-37	Rorke Ave.	$200 (land)	$100
129	M.-37	Rorke Ave.	$300 (land)	$200
156	M.-37	Hardy Ave.	$100 (land)	$10

2. Mr. W. P. Near, the Vice-Chairman of the Board, and Mr. Alan Van Every, the Member thereof, heard the appeal at the Court House in the Town of Haileybury on the 12th February, 1941.

3. Counsel for the appellant argued that the learned Judge should have confirmed the decisions of the Court of Revision and that all the said assessed values

as sustained by the Court of Revision were fair and reasonable and on a par with the assessed values of adjoining lands.

4. Counsel for the respondent contended that the onus was upon the appellant to adduce evidence to prove the argument of the appellant.

5. Counsel for the appellant proposed that the Board should inspect the house on lot number 120 on Brewster Street, but, in view of objection thereto by the respondent, the Board declined to do so.

6. The Board finds as follows:

(1) there is insufficient evidence to support the argument of the appellant;

(2) the certificate of the local master of titles dated February 11th, 1941, and purporting to certify that the respondent has had an absolute title to lot number 62 on Main Street since 26th February, 1915, does not, in the face of the respondent's denial, prove that the respondent was the owner of that lot during the year 1940.

7. The Board therefore dismisses the appeal and confirms the assessment of the said lands and building as determined by the Judge.

DATED at Toronto this 21st day of April, 1941.

R. S. COLTER,
Chairman.

P.F. B-79

IN THE MATTER of "The Assessment Act"

AND IN THE MATTER of an Appeal of Hotel Belvedere Limited.

Counsel:

W. E. Spencer, Esq., K.C., For the Appellant Hotel Belvedere, Limited

H. R. Davidson, Esq., For the Respondent, The City of London

REASONS FOR DECISION

THIS IS AN APPEAL both by the Hotel Belvedere and the city of London heard at London on May 20th, 1941, from the Judgment of His Honour Judge Wearing dated April 7th, 1941, wherein the appeal of the Hotel Belvedere from the decision of the Court of Revision was dismissed.

The 1940 assessment was as follows:

Land	$35,780.00	
Building	42,120.00	$77,900.00

In 1939 the assessment was:

Land	30,855.00	
Building	33,645.00	$66,500.00

There was an increase in the 1940 assessment of

Land	4,925.00	
Buildings	6,475.00	$11,400.00

The 1939 assessment had been maintained for a number of years prior to 1940.

On appeal by the Company to the Court of Revision, that Court reduced the assessment on the Building by $7,900.00, leaving the assessment as follows:

Land	$35,780.00	
Building	34,220.00	$70,000.00

No reasons were given for this reduction in Building Assessment. From this Judgment the Company appealed to the Judge who dismissed the appeal without giving reasons.

The Company offered the evidence of John Putherbough, a contractor and builder of extensive experience in London and P. B. Fatherley, a valuator of experience. Putherbough "valued the property according to its earning power" and said that in his opinion its value today is $55,799.00. He said that in his opinion the building is actually worth $30,000.00 and the land is worth $22,799.00. He said the building did not add any value to the land and that the land would be worth more if the building were removed. Fatherley also refused to place a value on the land or to say how much the value of the land was increased by the building. He said he was called to give the value of the land comparative to the assessment of the surrounding properties. He compared the assessments of other hotels in London to show that in 1937, 1939 and 1940, the assessments of other hotels except in one or two instances had not been increased between 1927 and 1940. Neither of these witnesses assisted the Board in finding the true value of the property.

For the City, Bert Weir, a Real Estate Broker and appraiser in London for 25 years, and who sold many of the hotels in London since 1934, England, an employee of the City Assessment Department who had charge of the Building Valuation Department, and R. E. Ashton, Deputy Assessment Commissioner who deals with the Real Estate Assessment, were called.

Weir said that there has been a very heavy demand for hotels since 1934 when licenses for the sale of beer and wine were issued. He said he had capitalized the present rentals and returns from this hotel and from that he had arrived at a valuation of $149,000.00 but said that in his opinion the hotel would sell for more than

that price, more nearly $200,000.00. He also compared the present assessment of this hotel with the neighbouring properties and said that in his opinion the land in question alone should be assessed at $45,822.00 and that the Buildings added at least $103,628.00 to the value of the land.

England said that the Buildings in London were not re-assessed each year; that a new assessment was made only when there were erections or additions or extensive changes. In 1939 there had been extensive repairs to one of the other hotels and in re-assessing that, he felt that he should equalize the other hotels, and with that in view, had made examinations, as a result of which the assessment on the hotel in question had been increased. He explained his method of assessment of all buildings, showed that the cubic foot content of the building in question was 271,830 and that in his opinion it should have been assessed at 16 cents per cubic foot but after consulting with the Deputy Assessment Commissioner, he reduced this to 14 cents, the same as in the Iroquois, and other hotels. Why this should have been reduced by $7,900.00 by the Court of Revision is not explained in that Court's finding.

Ashton's evidence as to his method of assessing this land and other land was very convincing, and the Board would not be justified in interfering with his assessment of the land.

Counsel for the City tendered a Deed to show that the present owners of Hotel Belvedere in 1927 paid $126,000.00 for this property. This was admitted by Counsel for the Hotel Company. Weir in his evidence said that since Licenses were granted for the sale of beer and wine in 1934, the selling value of all hotels had materially increased.

The Board does not find any reason to interfere with the finding of the Court of Revision, as confirmed by the County Judge. The appeal will therefore be dismissed without costs.

The Counter-Appeal is also dismissed without costs.

DATED at Toronto, this 26th day of June, A.D. 1941.

R. S. COLTER,
Chairman.

W. P. NEAR,
Vice-Chairman.

ALAN VAN EVERY,
Member.

P.F. A-9831.

IN THE MATTER of Sections 83 and 84 of "The Assessment Act,"

BETWEEN:

LONG LAC TELEPHONES LIMITED,

Appellant,

—and—

THE CORPORATION OF THE TOWN OF GERALDTON,

Respondent.

COUNSEL:

H. A. Coon ..... for the Appellant

G. B. Weiler ..... for the Respondent

THIS IS AN APPEAL by the Long Lac Telephones Limited from the Judgment of His Honour Judge Dowler dated August 29th, 1940, dismissing the appeal of the Company from the findings of the Court of Revision, and was heard by the Board at its Chambers in the Parliament Buildings in the City of Toronto on Monday, May 19th, 1941.

The Company admits that its subscribers paid to it the sum of approximately $5500.00 for long distance telephone calls but says that from these receipts, under its agreement with the Bell Telephone Company, it retained only its commission amounting to $572.00 and that therefore it should be assessed 60 per cent. of $572.00 and not 60 per cent. of $5500.00.

The Appellant says that it connects with the Bell Telephone Lines at the C.N.R. Station about one-third of a mile distant; that for the use of this line, making the connections and collections, it receives commissions on Long Distance business which commission in 1940 amounted to $572.00; that the balance of collections for Long Distance business was earned by the Bell lines, which were not within the town and that it should not be assessed for receipts for business earned otherwise than within the municipality.

It is admitted that all of the business originated within the municipality, that the appellant received statements from the Bell Company and included the charges in the accounts it sent out in its name to its subscribers, and that if the accounts were not collected, it, the appellant, was the loser and that all contracts by the subscribers were made with the appellant.

The Assessment Act, R.S.O. 1937, Cap. 272, Section 12, S.S. 1 and 2, reads as follows:

(1) Every telephone company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this act, shall be assessed for sixty per centum of the amount of the gross receipts from all telephone and other equipment belonging to the company located within the municipal limits of the city, town, village or police village, for the year ending on the 31st day of December next preceding the assessment; but in cities having a population of not less than 100,000 such company shall be assessed for seventy-five per centum of such gross receipts.

(2) To remove doubts it is hereby declared that the receipts of a telephone company from long distance business or calls in a municipality or police village are and always have been liable to assessment under the provisions of subsection 1 in such municipality or police village.

Counsel for the appellant referred to two cases, Bell Telephone and Lancaster,

13 O.W.N. 17, which held that a Town could not assess a telephone company for receipts received by it from Long Distance business, and Temiskaming Telephone Co. vs. Cobalt, 13 O.W.N. 148, which referred to and followed the decision in Bell Telephone vs. Lancaster.

Both of these cases were decided in 1917. Subsection 2 was passed in 1919.

The Board therefore finds that the Appellant has received from long distance business or calls in the Municipality of Geraldton the sum of $5500.00 and is liable to assessment by the municipality for sixty per cent. of the said receipts.

The appeal is therefore dismissed. No costs.

DATED at Toronto this sixth day of June, A.D. 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman,

ALAN VAN EVERY,
Member.

P.F. A-9617.

IN THE MATTER of Section 83 of "The Assessment Act,"

BETWEEN:

RUSSELL INDUSTRIES LIMITED,

Appellant,

—and—

THE CORPORATION OF THE CITY OF TORONTO,

Respondent.

(Income $263,669.00)

H. C. Walker, K.C. ..... for the Appellant

J. Palmer Kent, K.C. ..... for the Respondent

BOARD'S DECISION

THIS IS AN APPEAL from the Judgment of His Honour Judge Macdonnell confirming the Judgment of the Court of Revision of the assessment of the appellant on income of $263,669.00 received by it in the year 1938.

The Appellant filed a return Exhibit 1 with the Department of Assessment showing:

Name of Corporation—Russell Industries Limited.

Nature of Business—Manufacturing and dealing in bicycles, bicycle parts, skates, sporting goods, other goods, wares and merchandise and acquiring, holding, lending upon and dealing in securities of all kinds directly and through controlled Companies.

Address of head office—207 Weston Road South, Toronto, Ontario.

Name of President—Mr. T. A. Russell.

Name of Chief Officer in Ontario—Mr. T. A. Russell.

1. The profit or gain directly or indirectly received by the corporation from its business or undertaking, but not including income from investments $265,169.74

10. Total Income 265,169.74

11. Statutory Exemption 1,500.00

12. Income derived from the business in respect of which the corporation is liable to business assessment under Section 8 of The Assessment Act, as shown in Item 1 ..... 265,169.74

13. Expense in respect of real estate outside Ontario (Item 3) Nil.

14. Any other deduction or exemption to which the corporation claims to be entitled ..... Nil

15. Total deductions and exemptions claimed 266,669.74
Total income (Item 10) 265,169.74
Total deductions and exemptions claimed (Item 15) 266,669.74

16. Assessable Income ..... Nil

17. Names and addresses of parent, subsidiary and affiliated corporations having head office or chief place of business in this municipality.

Name of Corporation	Address
Canadian Acme Screw & Gear Limited	207 Weston Rd. South Toronto, Ont.
West Toronto Holdings Limited	207 Weston Rd. South, Toronto, Ont.

The appellant was assessed as follows:

Taxable Income $263,669.00
(Being the income of $265,169.74 less exemption of $1500.00)

The taxes on this amounted to $9,162.50. The appellant appealed to the Court of Revision and to the County Judge and in both courts the Assessment was confirmed and the appeal dismissed. From the Judgment of His Honour Judge Macdonnell the appellant appealed to this Board and the appeal was heard by the full Board on the 25th day of September, A.D. 1940.

In presenting the appeal, Counsel for the appellant abandoned the claim (as shown in Income Tax return Exhibit 1) that the business of the company is manufacturing and dealing in bicycles, bicycle parts, skates, sporting goods, other goods, wares and merchandise, and claimed that it is carrying on the business of "acquiring, holding, lending upon and dealing in securities of all kinds directly or through controlled companies," or, in other words, that it is really carrying on the business of an investment trust company in managing and controlling the affairs of its two subsidiaries, and investing the capital of the company. There are three subsidiaries of the appellant, Canadian Acme Screw and Gear Limited, in which the appellant owns 91 per cent. of the shares, the West Toronto Holdings Limited, in which the appellant owns all of the shares except some qualifying shares, and from which the appellant received no profit, and the Canada Cycle and Motor Company Limited, having its head office at Weston, Ontario, from which a dividend of $270,000.00 was received by the appellants. The appellant also owns what is called a "portfolio of investments" from which profits were received.

The profit and loss account of the appellants filed as an exhibit shows as follows:

Profit and Loss Account—December 31st, 1938

Dividend Canada Cycle & Motor Company Limited	$270,000.00	
Interest on Bonds	1,193.15	
Dividends on Investments	21,478.52	
Dividends on Life Insurance	541.07	
Premium on U.S. funds	15.11	
		293,227.85
Salaries	9,975.00	
Rent	360.00	
General Expense	3,374.16	
Taxes	5,339.47	
Interest Payable	5,105.67	
Postage	75.81	
Stamp and Excise Taxes	78.00	
Subscriptions and Donations	500.00	
Auditors' fees	250.00	
Directors' Fees	5,000.00	28,058.11
		$265,169.74
Less—Dividends on Preferred Shares	$ 70,008.00	
Dividends on Common Shares	56,000.00	126,008.00
		$139,161.74

The officers and directors of the appellants and of the Canada Cycle and Motor Co. Ltd., and Canadian Acme Screw and Gear Limited, are as follows:

	Russell Industries Limited	C.C.M.	ACME
PRESIDENT	T. A. Russell	T. A. Russell	T. A. Russell
VICE-PRES.	H. R. Tudhope	J. W. Gibson	C. J. Harris
GEN. MANAGER		G. S. Braden	N. P. Petersen
SECRETARY	G. W. Suggitt	H. C. Higgons	C. W. Suggitt
DIRECTORS	T. A. Russell	T. A. Russell	T. A. Russell
	H. R. Tudhope	H. R. Tudhope	C. J. Harris
	C. J. Harris	C. J. Harris	N. P. Petersen
	G. S. Braden	G. S. Braden	T. B. Russell
	J. W. Gibson	J. W. Gibson	W. R. Mitchell (nominee of National Acme)
	N. P. Petersen		
	T. B. Russell		

The Canada Cycle and Motor Company Limited has its head office and plant at Weston, Ontario. The Canadian Acme Screw and Gear Limited has its head office and plant in the building described as 207 Weston Road South, Toronto, Ontario. The evidence shows that for some years the appellant rented from its subsidiary, Canadian Acme Screw and Gear Limited, two rooms in one part of the building at 207 Weston Road South, and that a lease was prepared and executed dated "as of the 1st day of January, 1939" in which a description of the two rooms marked "Russell" and "Harris" is given. Across the hall from these offices is a room marked "Mr. Russell's Secretary." This room is not included in the lease. The rental for the two rooms is $30.00 per month. Mr. Russell is the president of the appellant company and of each of the subsidiaries. Mr. Harris is Vice-President of the Canadian Acme Screw and Gear and a director of each company.

The evidence shows that a committee composed of Messrs. T. A. Russell, H. R. Tudhope and C. J. Harris, was appointed by the company to have charge of the purchase and selling of stock and shares and the investment of the capital of the company. This committee reported to the company from time to time at its meetings held in the office at 207 Weston Road South. Five or six of these meetings were held each year. The only meetings held at the office at 207 Weston Road South were the election of officers, and the hearing and adopting of reports.

It should be noted that Messrs. Russell and Harris, whose offices are described in the lease referred to, are the president and vice-president of Canadian Acme Screw and Gear Limited, and that the head office and plant of the Canadian Acme Screw and Gear Limited are at the same address, and that the other offices shown on the plan filed and attached to the lease are the offices of the other officials of Canadian Acme Screw and Gear Limited. It should also be noted that Mr. Russell is the President and Mr. Harris is one of the directors of Canada Cycle and Motor Company Limited and that the head office and plant of the Canada Cycle and Motor Company Limited are at Weston, Ontario.

Canadian Acme Screw and Gear Limited is assessed for business assessment on the whole building (including the offices mentioned in the lease) at 207 Weston Road South. There is no evidence as to the value of these offices for assessment purposes.

Counsel for the appellant claims that his client is carrying on the business of "acquiring, holding, lending, lending upon and dealing in securities of all kinds directly and through controlled companies" in those offices at 207 Weston Road South, that it should be assessed for "business" and that when so assessed it could not be assessed for income. Subsection 1 of Section 8 of "The Assessment Act" (R.S.O. 1937, Chapter 272) provides as follows:

8. (1) Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of any business mentioned or described in this section shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him, as follows:

   (c) Every person carrying on the business of a wholesale merchant, of an insurance company, a loan company or a trust company, as defined by this Act, or of an express company carrying on business on or in connection with a railway or steamboats or sailing or other vessels or of a land company, or of a loaning land corporation, or of a bank or a banker, or of any other financial business for a sum equal to seventy-five per centum of the said assessed value.

   (k) Every person carrying on the business or a photographer or of a theatre, concert hall, or skating rink, or other place of amusement, or of a boarding stable or a livery, or the letting of vehicles or other property for hire, or of a restaurant, eating house, or other house of public entertainment, or of a hotel or any other business not before in this section or in clause 1 specially mentioned, for a sum equal to twenty-five per centum of the assessed value.

Counsel for the Appellant claims that it should be assessed for business either under (c) as an investment trust company or under (k) as "any business not before in this section or in clause 1 specially mentioned."

In his argument, Mr. Walker for the appellant, says:

"I get the impression of a company with very substantial investment in three

other wholly owned subsidiaries or practically wholly owned and in addition a substantial $500,000 investment in securities of companies other than its own over which they have no control at all. Now they have the stock of that company listed on the stock exchange. The duties of the directors of that company are to look after the interests of those shareholders. They must see that that money is invested profitably and where they have control their duty is to exercise that control, I submit, with the object of seeing that the companies that they control are efficiently managed."

The evidence does not bear out Mr. Walker's impression. There is no evidence of any control of subsidiary companies emanating from the appellant's offices at 207 Weston Road South, except control of the business of Acme Screw and Gear Limited. The control of the business of Canada Cycle and Motor Company Limited emanates from the office of that company at its plant in Weston, Ontario. The income of the appellant was wholly from the profits of the Canada Cycle and Motor Company Limited and from the proceeds of the investments of surplus income. The meetings of the directors held at the offices at 207 Weston Road South, so far as is shown by the minute books, were held for the purpose of receiving reports of the committees, and the election of officers and declaring dividends. There is no evidence that the conduct and management of the affairs of the subsidiary companies were controlled at any of these meetings. There is no evidence that the directors of the subsidiary companies attended the directors' meetings of the appellant company other than as directors of the appellant company. There is no evidence to show that any officer or employee of the subsidiary companies was called before the directors' meeting to discuss the management of that subsidiary company.

There are many authorities deciding the question as to what is 'carrying on a business', but each of these cases is determined on its own facts. In Smith vs. Anderson (1880 15 Chancery Div. 247), James, L. J., remarked:

"Under certain circumstances almost every trustee is entitled to sell investments and change them for others. That surely is not trafficking."

In Hatch vs. Minister of National Revenue (1938, Ex. C.R. 208), Mr. Justice Angers said:

"I am satisfied that Trinity Securities Limited did not carry on two separate businesses and that the investment of those funds was not in itself a business."

In Smith vs. Anderson, Cotton, L. J. says:

"The only business done at them was to receive and consider a report from the trustees on the condition and affairs of the trust, to appoint auditors to audit the accounts, and to elect new trustees to fill up vacancies. It is impossible, in my opinion, to say that the certificate holders are by themselves in any way carrying on any business by reason of what is done at these meetings."

In Re Toronto vs. G. T. Fulford Company Limited, 22 O.W.N. 50, at page 52, McIntyre, then Chairman of the Ontario Municipal Board, said:

"Whether these moneys (a) $4385.00 from Dr. Williams Co. of Australasia; (b) $6975.00 dividends from Dr. Williams Medicine Co., Africa; (c) $7,000.00 dividends from W. J. Hanson Co., Schnectady, N.Y., were paid over to the G. T. Fulford Co., as dividends, etc.—the moneys were earned by the latter companies and not by the Fulford Company which had no ownership in the moneys until the surplus was ascertained and paid over in the case of the Australasia Company and the dividends were declared by the other two companies."

The Board finds that the appellant company was not carrying on a business within the meaning of Section 8 of "The Assessment Act" at the offices mentioned in the lease at 207 Weston Road South and that even if it were carrying on a business at those premises, the profits received by it from the Canada Cycle and Motor Company Limited and from its other investments were not received by it by reason of that business. The appeal is therefore dismissed with costs to be taxed on the Supreme Court scale.

DATED at Toronto this 14th day of January, A.D. 1941.

R. S. COLTER,
Chairman,
W. P. NEAR,
Vice-Chairman,
ALAN VAN EVERY,
Member.

P.F. A-9998.

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

THE CORPORATION OF THE TOWNSHIP OF SANDWICH EAST,

Appellant.

—and—

THE WINDSOR FLYING TRAINING SCHOOL, LIMITED,

Respondent.

COUNSEL:

J. A. Kennedy ..... for the Appellant

G. C. Richards ..... for the Respondent

REASONS FOR DECISION

This is an appeal from the Judgment of His Honor Judge Coughlin, heard by the Board at the City of Windsor on the 25th day of April, A.D. 1941. The appeal involves an assessment by the Municipal Corporation of the Township of Sandwich East of the Windsor Flying and Training School Limited, which company was assessed with Trans-Canada Air Lines as tenants of the property owned by the Dominion of Canada, as follows:

Land	$127,000.00
Buildings	99,065.00
Business	56,500.00

In his judgment the learned Judge found that the appellants herein were not assessable.

Upon hearing the evidence adduced and what was alleged by Counsel for both parties, and after reading the Reasons for Judgment, the Board feels that it cannot usefully add anything to the said reasons and fully concurs therein.

The appeal is therefore dismissed. There will be no costs.

DATED at Toronto this 27th day of June, A.D. 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman,

ALAN VAN EVERY,
Member.

P.F. A-9579.

IN THE MATTER of Section 83 of "The Assessment Act,"

BETWEEN:

TECK-HUGHES GOLD MINES LIMITED,

Appellant,

—and—

THE CORPORATION OF THE CITY OF TORONTO,

Respondent.

J. G. Middleton.....for the Appellant

J. Palmer Kent, K.C.....for the Respondent

This is an appeal from the Judgment of His Honour Judge Macdonnell, County Court Judge of the County of York, dated the 17th day of July, 1940, dismissing the Appellant's appeal from the Decision of the Court of Revision of the City of Toronto with regard to the municipal income tax assessment for the year 1939 of certain income received by the Appellant in the year 1938, and also with regard to the designation of the business of the Appellant in its notice of business assessment made in the year 1939. The appeal was heard by the Board at its Chambers in the Parliament Buildings in the City of Toronto on the 25th day of September, A.D. 1940.

The appeal with regard to the income assessment is in respect of the sum of $56,335.62 received by the Appellant in the year 1938 from Lamaque Gold Mines, Limited. The appeal with regard to the business assessment of the Appellant in the year 1939 is upon the ground that the Appellant should have been so assessed as "Mine Operator, Controller and Explorer, operating directly or through controlled Companies" instead of "Miners and Explorers." It was argued that the income in question was derived from the business described by the designation which the Appellant contends should have been shown on the notice of business assessment in the year 1939.

In the year 1932 the Appellant was approached by certain interests in Quebec as to the development of a mine at Lamaque and after investigation by the Appellant an agreement was made whereby a Company was formed with a share capital of 3,000,000 shares of par value of $1.00, 700,000 of which shares were to be given to the said interests in consideration of the turning over of the properties, and the Appellant was permitted under option to purchase 400,000 shares the first year, 600,000 the second year and 800,000 the third year, the Appellant to have full control of the policy and operation of the Company, the remaining 500,000 to be held in the Treasury. It was found that the money received from the sale of the 1,800,000 shares was not sufficient to complete the operation and that a further $1,000,000 would be required. It was at first suggested that the new Company should be merged with the Appellant Company, but the part interests would not consent. Finally it was agreed that a mortgage and bond issue for $2,000,000 should be taken by the Appellant, the money to be paid in as required for development.

The remaining 500,000 shares of the original 3,000,000 shares were divided 72 per cent. to the Appellant, 24 per cent. to Read Authier Company and 4 per cent. to Canadian Exploration Company, the latter two being the original interests. Money was advanced by the appellant from time to time under the agreement on the Mortgage and Bond issue and when the mine began production, the advances were repaid, the last payment with interest being made in 1938. This appeal is from the assessment of the appellant for $56,335.62 being interest earned from the Lamaque bonds in that year. In the year 1938 the appellant owned 70.8 per cent. of the Lamaque shares.

The executive officers and directors of the Appellant and the Lamaque Gold Mines Limited are as follows:

	Teck-Hughes	Lamaque
Chairman of the Board	Albert W. Johnston	
President	David L. H. Forbes	David L. H. Forbes
Vice-President	George C. Miller	H. C. McCloskey
Secretary	H. C. McCloskey	P. Nugent Tapley
Treasurer	Kintzing P. Emmons	
Assistant Treasurer	P. Nugent Tapley	
Assistant Secretary	James W. Stephenson	James W. Stephenson
Directors	Kintzing P. Emmons	David L. H. Forbes
	David L. H. Forbes	John F. Lash
	Albert W. Johnston	Herbert C. McCloskey
	John F. Lash	George C. Miller
	George C. Miller	P. Nugent Tapley
	H. C. McCloskey	
	John S. Thompson	

Dr. Forbes, the President and General Manager of both companies, gave evidence before the Board as follows:
To Mr. Middleton:

P. 11, Q. 15: "In Lamaque Mining Company all of the stock is owned by Lamaque Gold Mines Limited and Teck Hughes Gold Mines Limited exercise control through 70.8 per cent. stock ownership and having four of the five directors of Lamaque Gold Mines Limited on the same Board as Teck Hughes Gold Mines Limited which has seven directors.

P. 12, Q. 24: At present there is the closest possible co-operation of the operating staff of the two companies and it works out to the benefit of both. The engineers of both companies interchange visits with both mines and use their special investigation for the benefit of both companies.

P. 12, Q. 25: Q. What is done about the policy of Lamaque, who directs that?
A. Fundamentally of course the Board of Directors of Teck Hughes and its officers.

P. 13, Q. 26: Q. Just how is that accomplished?
A. By the four of the five directors or all five directors of the Lamaque Gold Mines Limited are really Teck Hughes directors or officers.

P. 13, Q. 27: Q. You exercise some influence over that as general manager of both companies?
A. Being general manager I can not fail to have some influence in a way.

P. 13, Q. 28: Q. Suppose there were financial problems or arrangements of Lamaque to be made, how is that accomplished?
A. In the history, in the brief outline history I pointed out that the financing in the early stages was facilitated greatly by the officers of the Teck Hughes Company being able to draw money from the Teck Hughes Treasury and give it over to Lamaque operation as needed and this was done all through the early stages in 1933, largely by means of demand notes. In these demand notes when money was called for to meet cost of supply, a demand note was made out by Lamaque Gold Mines Limited, and these were presented at the meeting of the Board of Directors and there would be shares issued to Teck Hughes Gold Mines Limited.

P. 13, Q. 29: Q. And the demand notes would be withdrawn accordingly?
A. That carried on until $1,800,000 had been provided and the remaining 500,000 shares were also sold.

P. 13, Q. 30: Q. When you came to loan this money on the $2,000,000 issue of Lamaque bonds where did Teck Hughes get that money?
A. From its own cash.

P. 13, Q. 31: Q. That was part of its own working capital?
A. Yes, working capital.

P. 14, Q. 32: Q. That was not an investment as surplus income?
A. I would say that the original, some $450,000 was undoubtedly working capital. How much was working capital and how much surplus in the subsequent operation I am not prepared to argue or state an opinion on. I think it is a matter for auditors rather than engineers.

P. 14, Q. 35: Q. Would you say that Teck Hughes furnish to Lamaque any definite service from which Lamaque would benefit?
A. Most decidedly. While it was not an actual merger in everything on legal entities, they were operating as one company, interchanging staff and facilities of engineers between lines and resources were of use to one another and I may say that the resources of Lamaque Gold Mines Limited turned out to be the most useful to the Teck operation. Its assaying and geological finds have been very useful to Teck Hughes.

In cross examination by Mr. Kent, Dr. Forbes said:

P. 16, Q. 1: "Q. Just a few questions to clear up one or two matters. I am speaking particularly of 1938. At that time the head office of Teck Hughes was at 25 King West?
A. The executive offices were and if you are speaking of the registry office, I think it was too. If not, then it was very close to that time. We notified the city when the move from Kirkland Lake was made there.

P. 16, Q. 2: Q. That is the letter Exhibit 5. The letter is dated December 16th, 1938 and says the company has lately changed to this city. It was some time in 1938 that the head office was established in Toronto.
A. The legal head office, the registered head office. The executive head offices which were referred to in previous questions had been there for some considerable time.

P. 16, Q. 4: Q. So far as the Lamaque head office it is in Lamaque, Quebec?
A. The head office legally, the controlling company, not the operating company, or both?

P. 17, Q. 12: Q. Just speaking for a moment about the operating officials of the two companies, first there is yourself and Mr. Tapley and Mr. Stephenson. They are all employed at 25 King West?
A. That is correct.

P. 17, Q. 26: Q. Do you receive salaries from both companies?
A. Yes, that is correct.

P. 18, Q. 27: Q. The services they render for Lamaque are paid for by Lamaque?
A. Yes, it is just a record, to keep both records of the companies straight. The apportionment is decided by Teck Hughes.

P. 18, Q. 35: Q. Would it be right in saying employees of Teck Hughes who render service to Lamaque or do something for Lamaque are paid a proportion of their salaries by Lamaque for their service?
A. It is just a matter of bookkeeping and the most convenient way we find is to have Teck Hughes render a bill against Lamaque for service for any employee and Lamaque to render a bill to Teck Hughes or Teck Exploration.

P. 19, Q. 36: Q. If a mining man from Teck Hughes was lent to Lamaque then he might be paid by Teck Hughes?
A. He would be paid and Teck Hughes would be reimbursed by money paid by voucher.

P. 20, Q. 45: Q. Are the shares of Lamaque Gold Mining Company, the Dominion Company, listed on the Toronto Stock Exchange?
A. It is a Dominion company listed on the Toronto Stock Exchange.

P. 21, Q. 49: Q. So far as this particular bond issue is concerned, Dr. Forbes, the amount lent by Lamaque was roughly $2,000,000?

P. 21, Q. 50: Q. Then it was paid off in 1938?

A. It was paid off at various times. The last block of bonds was redeemed in 1938.

P. 22, Q. 56: Q. In the evidence before the County Judge there was a reference, I would refer you to page 12 where you were questioned by Mr. Middleton:

BY MR. MIDDLETON: Q. "Now what is the position as to the general manager of these two companies?"

A. "The general manager of both companies directs the mining policies and has the entire control of the personnel of both companies."

Q. "And he is, as you have said, yourself?

A. "That is myself."

BY THE COURT: Q. "You direct the policy, settle the policy, I suppose?" A. "Direct the operations of both companies and have entire control over the personnel."

On the following page there is a question by Mr. Middleton:

Q. "Who controls the policies of Lamaque?"

A. "I do through the Board of Directors at Lamaque."

Q. "What would you say was the relationship of the Teck Hughes officers and directorate to the policy of Lamaque?"

A. "Interested vitally because Lamaque is a very large or expected to be a very large source of income to the Teck Hughes Company."

A. I think I have set that out quite clearly in the statement that I have made at this hearing.

P. 29, Q. 5: Q. So far as controlling the company or controlling the subsidiary company you show no item of income that Teck Hughes derives from controlling the subsidiary company?

A. If I understand that question it is a charge for management of the subsidiary company. It could easily be done but it is not customary among mining companies to charge for management of a subsidiary company.

P. 29, Q. 6: Q. My friend included as one of the businesses of Teck Hughes the business of controlling subsidiary companies. I don't know what that is unless it means that you derive income from the management fee or something of that kind. Teck Hughes itself in 1938 did not derive any income from acting as controller of a subsidiary company?

A. Not a bookkeeping item but I would say that a considerable part of its income at the present time is a result of that management control. It won't appear as a bookkeeping item but it is an invisible return, that appears in the form of profits later on."

The objects of the Appellant as described by Supplementary Letters Patent dated October 26th, 1938, are very broad. Nevertheless, the Board finds that the income in question is not income derived from the business in respect of which the Appellant was assessable for business assessment in the year 1939, and that the business of the Appellant was properly designated in its business assessment of that year. Whether the appellant is assessed as "Mine operator, etc." in the manner asked by it, is of no effect in this appeal. The question in this appeal is whether the income received from the Lamaque Company by the Appellant is income received by reason of the business carried on by the Appellant. The Board finds that it is not.

Mr. Middleton contends that the decision in this case should be governed by Toronto and Famous Players Corporation Ltd. 1935 O.R. 314. The facts are altogether different. The Famous Players operated theatres which it owned, and theatres which it owned through subsidiary corporations which it controlled by its stockholdings therein and theatres owned by others, the policy of which it controlled

by agreement. The income which the Company received was not interest on a loan, as in the present case.

The Appellant Company and Lamaque Gold Mines Limited are separate entities. The income referred to in this appeal is money earned by Lamaque and paid to the Appellant as interest on a loan by the Appellant. Does the fact that Dr. Forbes is President and General Manager of both companies, that the Appellant loans to the Lamaque Company officials and workmen whose services are paid for by Lamaque, or that the Appellant owns 70.8 per cent. of the shares of Lamaque, affect the matter in any way? The Board does not think so. If the loan had been made to a person or company in which the Appellant had no interest, the effect would have been the same. The Board finds as a fact that the appellant is not managing and controlling and carrying on the business of Lamaque. The business of Lamaque is controlled and managed by its own officers and directors and the company's head office is at Lamaque, in the Province of Quebec. The Board finds that the sum of $56,335.62 was earned by Lamaque, was paid to the Appellant as interest on a loan made by the Appellant to Lamaque and is income of the Appellant, and was properly assessed to the Appellant.

The appeal is therefore dismissed with costs to be taxed on the Supreme Court scale.

DATED at Toronto this 20th day of January, A.D. 1941.

R. S. COLTER,
Chairman,

W. P. NEAR,
Vice-Chairman,

ALAN VAN EVERY.
Member.

P.F. A-9997,

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

TRANS-CANADA AIR LINES

Appellant,

—and—

THE CORPORATION OF THE TOWNSHIP OF SANDWICH EAST

Respondent.

COUNSEL:

A. D. McDonald, Esq., and
W. J. Matthews, Esq. ..... for the Appellant

J. A. Kennedy, Esq. ..... for the Respondent

REASONS FOR DECISION

This is an Appeal heard at the City of Windsor on the 25th day of April, 1941, from the Judgment of His Honour Judge Coughlin, involving an assessment of $281,-500.00 on lands in the Township of Sandwich East owned by the Dominion Government and used as the Windsor Airport. In his Judgment the learned Judge found that the appellant herein should be assessed as follows:

On land and building inclusive of easement	$19,670.00
On business, 25 per cent. of $19,670.00	4,918.00
	$24,588.00

On the opening of the appeal before this Board, counsel for the Township of Sandwich East claimed that the assessment was less than $40,000.00 and that therefore the appellant had no right to appeal to this Board. Section 84 of "The Assessment Act" reads as follows:

(1) Where a person is assessed to an amount aggregating in a municipality in territory without county organization $10,000 or upwards and in any other municipality $40,000 or upwards, an appeal shall lie from the decision of the judge to the Ontario Municipal Board, and any person who had appealed or was entitled to appeal from the court of revision to the judge or the municipal corporation, shall be entitled to make the appeal to the Board.

(2) An appeal to the Board shall also lie where the amount though originally less than the sum mentioned in subsection 1 has been increased by the court of revision or by the judge so that it equals or exceeds that sum.

Section 77 of "The Assessment Act" reads as follows:

"At the court to be holden by the county judge, or acting judge of the court, to hear the appeals hereinbefore provided for, the person having charge of the assessment roll passed by the court of revision shall appear and produce such roll, and all papers and writings in his custody connected with the matter of the appeal, and such roll shall be altered and amended according to the decision of the judge, if then given, who shall write his initials against any part of the said roll in which any mistake, error or omission is corrected or supplied, and if the decision is not then given, the clerk of the court shall, when the same is given, forthwith alter and amend the roll according to the same, and shall write his name or initials against every such alteration or correction, and shall forthwith by registered post notify the parties or their agents.

What is the effect of the latter part of Subsection 1:

"And any person who had appealed or was entitled to appeal from the court of revision to the judge or the municipal corporation, shall be entitled to make the appeal to the Board."

Notwithstanding the wording of the first part of subsection 1, and nothwithstanding the fact that the Judge must, in accordance with Section 97, alter and amend the roll in accordance with his decision, the latter part of Subsection 1 would have no effect if the contention of Counsel for the Respondent should be correct.

It was also argued by Counsel for the Appellant that "by analogy" Subsection 2 of Section 84 would give the appellant the right to appeal to the Board.

The Board finds that the appellant is a "person who had appealed or was entitled to appeal from the Court of Revision to the Judge"' and is entitled to appeal to this Board.

The title to the lands of the Windsor Air Harbour is vested in the Dominion of Canada. The Air Harbour comprises approximately 363 acres of land, on which are erected an administration building and other buildings and runways for the landing and flight of planes.

The Air Harbour at Windsor was constructed by the Department of Transport, and the said Department was granted a license, on the 1st day of August, 1940, under the Air regulations, 1938, and amendments thereto, for its use as a Public Airport —Exhibit 2.

Air Regulations as published in The Canada Gazette, August 20th, 1938, provide for the Licensing of Airports, and Section 6 of Part 3 provides that:

> The operator of any licensed airport shall be permitted to charge for the use of the airport or for any service performed only such fees as have been approved by the Minister for such airport. The tariff shall be posted up at the airport.

A Staff Circular, Exhibit 9, dated April 18th, 1941, shows the rates and charges covering the use of airports owned and operated by the Department of Transport by Scheduled Air-line Services, and mentions that the Rates and Charges had been approved.

First Schedule $100.00 per month.

Second and each succeeding Schedule $50.00 per month.

Rentals for office space in the administration building are separate from the above charges. The appellants rent floor space of 465 square feet in the Administration Building. This space is 13.7 per cent. of the total floor space of the Building. For this the appellant pays $465.00 per annum of $1.00 per square foot.

No other floor space is rented by the Department. The balance is used by the department for offices and the use of its officers; and from these offices the control of flights and landing of planes and the maintenance of the airport is exercised.

The Traffic Report of the Airport for the week ending April 19th, 1941, shows that there were fourteen scheduled arrivals and fourteen scheduled departures, these being the planes of the Appellant. There was one arrival and one departure of military planes; three arrivals and three departures of civil planes, eleven hundred and eighty-nine landings and eleven hundred and eighty-nine take offs of local (including military) planes, or a total of 2414 landings and take offs. This is a Public Airport and may be used by anyone who is willing to pay the tariff rates for Landings and Take offs.

The evidence shows that at some Airports the Appellant does not rent office space in Administration Buildings but that it has its own office space outside the Airport. In those instances it pays only the charges for landings and departures.

The Learned Judge has found that the Appellant by reason of the fact "that there is a tenancy on the part of the building, joined with the fact that in connection with the business for which the tenant uses the building, it exercises right over adjoining lands of a kind that might naturally be the subject of an easement appurtenant to the tenancy seems to warrant the assessor in assessing the tenant for an easement and to throw upon the tenant the onus of establishing that the rights exercised over the said adjoining lands are based on some other title. Such onus has not been sustained."

With deference the Board is unable to agree with those findings. It cannot agree that the rights which the appellant has to dispatch and land its planes on payment of the prescribed charges, has anything whatever to do with the Rental of a part of the Building, or that the Rental of part of the building has such connection with the landing and dispatch of its planes, that it gives the appellant a right over adjoining lands that might naturally be the subject of an easement appurtenant to the tenancy.

The Board finds therefore that the appellant by reason of payment of a rental for part of the floor space of the administration building, has no right in the nature of an easement over the adjoining lands, and that it, by reason of paying charges for the landing and dispatch of its planes, has no more than a license to use the conveniences supplied by the owners of the airport for that purpose.

The following facts are admitted by both parties:

Area of land, 362.84 acres.

Assessment of land ($350 per acre), $127,000.00.

Assessment of Building, $11,700.00.

Land occupied by building, 2940 square feet or one-fifteenth of an acre roughly.

Part of building occupied by Appellant, 13.7 per cent.

The building occupies 2940 square feet of land which is one-fifteenth of an acre approximately. The appellant occupies 465 square feet of the ground floor of the building so there should be an assessment levied for the percentage of the building which they occupy which would be roughly one-seventh of the land occupied by the building. An acre of land is assessed at $350.00 and the assessment should be one-seventh of one-fifteenth of $350.00 or roughly say $5.00. The appellant occupies 13.7 per cent. of the total building which is assessed at $11,700.00 and there should be an assessment for 13.7 per cent. of $11,700.00, which is $1,600.00.

The Board therefore finds that the Assessment Roll should be amended to read as follows:

		Land	Building	Total
His Majesty the King in the Right of the Dominion of Canada	O.	$5.00	$1,600.00	$1,605.00
Trans Canada Air Lines.....	T.			
and that the Business Assessment of the Appellant is 25 per cent. or				401.25

Judgment accordingly. There will be no costs.

DATED at Toronto this 26th day of June, A.D. 1941.

R. S. COLTER
Chairman,

W. P. NEAR,
Vice-Chairman,

ALAN VAN EVERY,
Member.

ORDERS OF THE BOARD

ORDERS ISSUED BY THE BOARD UNDER SECTION 70 OF "THE ONTARIO MUNICIPAL BOARD ACT" (R.S.O. 1937, CHAPTER 60) APPROVING OF THE UNDERTAKING OF CAPITAL EXPENDITURES

NOTE: Where approval granted under additional legislation, applications marked as follows:

"THE LOCAL IMPROVEMENT ACT"	
(a) Section 8	Approval of undertaking of work
(b) Section 29 (3)	Assessment for opening of lane
"THE MUNICIPAL ACT"	
(c) Section 307, s.s. (3), par. (e)	Approval of By-law for re-construction of foot bridge
(d) Section 310, (as re-enacted by O.S. 1938, c. 22, s. 6)	Approval of Interest decrease
(e) Section 315 s. (2)	Approval of Further Debt and Levies
(f) Section 407 s. (2)	Approval of By-law
(g) Section 502 s. (2)	Approval of Opening of Narrow Highway
"THE ONTARIO MUNICIPAL BOARD ACT"	
(h) Section 49	Amendment of Board's Order
(i) Section 59 (d)	Approval of Floating Indebtedness
(j) Section 59 (dd)	Approval of Retirement of Unmatured Debentures
(k) Section 69	Authority to Dispense with Vote of Electors
(l) Section 70 (as amended by O.S. 1941, C. 40, s. 3)	Additional expenditures not provided for in estimates for current year
(m) Section 64 (Part IV)	Validation of Debenture By-laws
SPECIAL LEGISLATION	
(n) "The Village of Forest Hill Act, 1937" (C. 89, s. (3))	Construction of extension to Vesta Drive and passing of By-law therefor
(o) "The City of Port Arthur Act" (O.S. 1941, Sections 2 and 3)	Installation of automatic telephone switchboard and equipment
(p) "The Township of Scarborough Act, 1923"	Purchase of site for sewage disposal works
(q) "The City of Toronto Act, 1940"	

Additional Legislation	Municipality	Purpose	Amount	Procedure File
	Aldborough, Township of	Repair and improvement of Wilton Drain No. 2	2,745.00	A-9904
	Aldborough, Township of	Repair and improvement of Coffey Drain and Branch	927.00	B- 164-a
	Aldborough, Township of	Improvement of outlet of Crandall Drain	325.00	B- 164-b
	Aldborough, Township of	Repair of Hookaway Drain	1,138.00	B- 177
	Aldborough, Township of	Repair and improvement of Carson Drain	539.00	B- 294
(e) (f)	Almonte, Town of	Watermain and sewer extensions	8,000.00	B- 463
(e) (f)	Almonte, Town of	Construction of Waterworks and sewers	4,000.00	B- 657
(i)	Amherstburg, Town of	Floating indebtedness	16,594.92	B- 683
	Ancaster, Township of	Watermain on King's Highway No. 2—Local Improvement (Petition)	2,611.55	A-9293
	Arnprior, Town of	Addition to High School Building	12,000.00	B- 12
	Barton, Township of	Sidewalk on east and west sides of Barons Avenue—Local Improvement—(Petition)	4,460.00	B- 9
	Barton, Township of	Sidewalk on east and west sides Cameron Avenue—Local Improvement—(Petition)	2,197.00	B- 77-a-b
	Barton, Township of	Water main and Sewer main on Barons Avenue and Cameron Avenue	13,884.98	B- 109
	Barton, Township of	Water main on Lawrence Road and Rosedale Avenue—Local Improvement (on Petition)	11,373.24	B- 487
	Barton, Township of	Water main on May Avenue—Local Improvement (on Petition)	1,000.00	B- 489
	Barton, Township of	Water main on Woodbridge Road—Local Improvement (on Petition)	2,363.56	B- 535
	Barton, Township of	Sidewalk west side of Cameron Avenue—Local Improvement (on Petition)	1,323.52	B- 540
	Barton, Township of	Water mains and sewers—Local Improvements—(on Petition)	5,525.67	B- 541
	Bayham, Township of	Construction of Berdan-Cheesman Drain	1,394.50	B- 106
(a)	Belleville, City of	Sewer—Victoria Avenue—Local Improvement (Initiative)	2,520.00	B- 442-a
	Belleville, City of	Re-lining of the retorts at the Municipal Gas Plant	8,000.00	B- 497
(c)	Belleville, City of	Construction of bridge for pedestrian traffic over Moira River	9,000.00	B- 498
	Blenheim, Town of	Sidewalks, Sheldrick Street &c.—Local Improvements (on Petition)	5,646.72	B- 599

	Bosanquet, Township of	Repair of the Grant Outlet Drain	635.00	B- 45-a
	Bosanquet, Township of	Repair of the Elliott Drain	464.00	B- 45-b
	Bosanquet, Township of	Repair of Stubbs Drain	790.00	B- 45-c
	Bosanquet, Township of	Repair of the Dumigan Outlet Drain	625.00	B- 45-d
	Bosanquet, Township of	Construction of the Donald-Romphf Drain	890.00	B- 45-e
	Bosanquet, Township of	Repair of the Coultis Drain	479.31	B- 45-f
	Bosanquet, Township of	Repair of the James Creek Drain	1,285.00	B- 316
	Bosanquet, Township of	Repair of the Mud Creek Drain	1,496.00	B- 466
	Bosanquet, Township of	Repair of the McPherson Drain	1,366.50	B- 760-a
	Bosanquet, Township of	Repair of the Brush Drain	980.00	B- 760-b
(h) (f) & (m)	Brantford, City of	Payment for Motor Buses to be used by The Public Utilities Commission	16,218.00	A-9977
(a)	Brantford, City of	Local Improvements—Concrete Walk, Sanitary Sewer and concrete curbs	2,586.50	B- 475
	Brantford, City of	Indebtedness for capital expenditures in connection with the Grand River Conservation Scheme	174,000.00	B- 823
(k)	Brockville, Town of	Retread pavement on Ormond Street	4,500.00	B- 209
(m)	Cairo, Powell, Yarrow and Kimberley, Board of Public School Trustees of Union School Section No. 1, in Unorganized Townships of	Erection of new school building in unincorporated Town of Matachewan	20,000.00	B- 533
	Camden, Township of	Repair of Dresden Swale Drain	224.48	A-9930
	Camden, Township of	Repair of Crowall Creek Drain	350.25	B- 308
	Camden, Township of	Repair of Young-Greenwood Drain	225.00	B- 428
	Camden, Township of	Repair of Hughes-Chauncey Drain	477.00	B- 686
	Cannington, Village of	Erection of building and installation of a flush toilet system in the Public and Continuation Schools	2,500.00	A-9763
	Carleton, County of	Construction and maintenance of County Roads other than suburban roads	19,750.00	B- 108-a
	Carleton, County of	Construction and maintenance of Suburban Roads	18,000.00	B- 108-b
(a)	Chatham, City of	Sidewalk, Stevenson Avenue	243.20	B-8373
	Chatham, City of	Sewer—Arnold Street Extension	240.00	A-9939
	Chatham, City of	Sidewalks—Buckingham Avenue, Willowmac Avenue and Cornhill Street—Local Improvements (Petition)	1,563.00	A-9988-1-2-3

	Chatham, City of	Sewer and Water Main—Prince Arthur Avenue — Local Improvements (on Petition)	884.00	B- 40-a-b
	Chatham, City of	Sewer and Watermain—Phyllis Avenue—Local Improvements (on Petition)	2,625.00	B- 78
	Chatham, City of	Sidewalk—Arnold Street—Local Improvement (on Petition)	230.00	B- 100
	Chatham, City of	Sidewalk on Phyllis Avenue—Local Improvement (on Petition)	715.00	B- 189
	Chatham, City of	Sidewalk on North Westerly side of Selkirk Street—Local Improvement (on Petition)	346.08	B- 253
	Chatham, City of	Sewer on Delaware Avenue—Local Improvement (on recommendation of Local Board of Health)	300.00	B- 315
	Chatham, City of	Sidewalks on Louisa Street and King Street—Local Improvements (on Petition)	1,466.00	B- 411-a-b
	Chatham, City of	Sewer on Delaware Avenue—Local Improvement	150.00	B- 492
	Chatham, City of	Sewer on Joseph Street—Local Improvement (on Petition)	750.00	B- 559
	Chatham, City of	Sidewalks and Watermain—Buckingham Avenue &c.—Local Improvements (on Petition)	1,335.00	B- 600-a-f
	Chatham, City of	Sewer, watermain and sidewalk—Elizabeth Street—Local Improvements (on Petition)	2,530.00	B- 669
	Chatham, City of	Watermain—Buckingham Avenue — Local Improvement (on Petition)	475.00	B- 697
	Chatham, City of	Curb and gutter—Gladstone Avenue Extension — Local Improvement (on Petition)	756.00	B- 740
	Chatham, City of	Sidewalk—First Street	136.80	B- 347
(m)	Colchester North, Twp. of	Improvement of Spindler Drain	2,447.15	B- 245
	Colchester North, Twp. of	Improvement of Edgar Sideroad Drain	664.12	B- 439
	Colchester North, Twp. of	Repair and Improvement of Hyland Sideroad Drain	2,469.20	B- 572
	Colchester South, Twp. of	Repair of the Crosby Drain	1,923.00	B- 320
	Colchester South, Twp. of	Repair and Improvement of Fifth Concession Road Drain	1,708.89	B- 484
	Collingwood, Town of	Purchase of sewer cleaner	750.00	B- 709
	Collingwood, Town of	Purchase of a 3-ton truck and a "V" model Snow Plow	1,973.63	B- 814
	Cornwall, Township of	Pavement—Brookdale Avenue—Local Improvement (on Petition)	8,925.00	A-8847
	Cornwall, Township of	Repair of the Stoney Creek Drain	790.00	B- 85-b
	Cornwall, Township of	Sewers—Lefebvre Street &c.—Local Improvements (on Petition)	6,027.44	B- 95-a

	Cornwall, Township of	Sidewalks—Easton and Hazel Avenues—Local Improvements (on Petition)	1,136.00	B- 349
	Cornwall, Township of	Addition to school and purchase of necessary equipment for public school section Seven	3,900.00	B- 408
	Cornwall, Township of	Sewer on Yates Avenue—Local Improvement (on Petition)	860.00	B- 420
(a)	Crowland, Township of	Sewers on Schofield Avenue and East Main Street	18,959.00	B- 25
	Crowland, Township of	Sidewalks—East and west sides of Wallace Avenue North and east and west sides of Wallace Avenue South—Local Improvements—(on Petition)	4,877.50	B- 105
(a)	Crowland, Township of	Water line—Schofield Avenue South—Local Improvement	2,948.00	B- 133
(a)	Crowland, Township of	Water line and sewer—Schofield Avenue north—Local Improvements	6,883.00	B- 202-a-b
	Delaware, Township of	Additional equipment in School House in School Section Number 2	2,000.00	B- 82
(m)	Delhi, Village of	Construction of new High School	95,000.00	B- 73
	Dereham, Township of	Maintenance of Warren Drain	1,650.00	B- 534
	Dover, Township of	Construction of extension drain and branch drain and improvement of Wilmore Drain	1,820.00	B- 61
	Dover, Township of	Repair and improvement of part of Hind Relief Drain	6,100.00	B- 132
	Dover, Township of	Repair and improvement of part of Dunlop Branch Drain	265.00	B- 355
	Dundas, Town of	Renewing and improving the lighting system and other necessary repairs to Public School Building	3,500.00	B- 304
	Dunwich, Township of	Construction of the McKellar Drain No. 3	378.00	A-9927
	Dunwich, Township of	Repair of Bennett Drain	1,151.00	B- 694-a
	Dunwich, Township of	Repair of Mennie Drain	1,432.85	B- 694-b
	Dunwich, Township of	Completion of Blue McFarlane Drain	220.33	B- 694-c
	East Gwillimbury, Twp. of	Purchase of a Power Grader and Snow Plough	7,000.00	B- 617
(m)	East Nissouri, Township of	Erection of Schoolhouse in Public School Section No. 4	5,000.00	B- 115
	East Nissouri, Township of	Purchase of a Power Maintainer (balance)	1,648.00	B- 208
	East Oxford, Township of	Repair of Overholt Drain	1,000.00	B- 383
	East Oxford, Township of	Purchase of certain vacant lands for public parks	225.89	B- 642
	East Oxford, Township of	Cleaning out of Ficht Drain	730.00	B- 723-a
	East Oxford, Township of	Cleaning out of Underhill Drain	750.00	B- 723-b

(j) & (m)	Eastview, Board of Trustees of R. C. Separate School of Ward 6 of Town of	Approval of issue of debentures to retire certain unmatured debentures	45,000.00	B- 152
	East York, Township of	Sewer in the Greenwood Sewer Area (on recommendation of Board of Health) (Local Improvement)	1,967.63	A-9974
(j) & (m)	East York, Township of	Debentures to retire certain unmatured debentures	375,232.69	A-9978
(d)	East York, Township of	Various sewers and local improvements—approval By-law 3205, amending By-laws 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2512, 2513, 2514, 2515 and 2517, by decreasing the rate of interest on the unmatured portion of debentures thereunder (By-laws 2394, 2395, 2512, 2513, 2514 and 2515—$354,589.39 validated)	456,412.36	A-9979
	East York, Township of	Snow cleaning; rinks and taking care of trees	3,000.00	B- 658
	Ekfrid, Township of	Repairs to the Morrow and Black Branch Drain	4,538.96	B- 783
	Ellice, Township of	Power Maintainer and Snow Plow	10,906.00	B- 154
	Ellice, Township of	Repair and improvement of the Mogh Drain	627.00	B- 375-a
	Ellice, Township of	Repair and improvement of the Sass Drain	1,926.00	B- 375-b
	Ellice, Township of	Repair and improvement of the Weir Drain	347.00	B- 587-a
	Ellice, Township of	Repair and improvement of the Ellice Maitland Drain	531.00	B- 587-b
	Elma, Township of	Repair and improvement of the former William H. Cleland Award Drain	1,960.00	B- 113-a
	Elma, Township of	Repair and improvement of the former John Hamilton Award Drain	2,025.00	B- 113-b
	Elma, Township of	Repair of the Peffers Drain	638.34	B- 381
	Elma, Township of	Repair and improvement of the Hanna Collis Drain	432.99	B- 478-a
	Elma, Township of	Repair and improvement of a portion of the Shearer Drain	2,850.00	B- 478-b
	Elmira, Town of	Sewer on Church Street—Local Improvement (on recommendation of Local Board of Health)	1,000.00	B- 584
	Elora, Village of	Assessment against the Corporation under the Grand River Conservation Act, 1938	4,000.00	B- 716
	Euphemia, Township of	Construction of Charles McDonald Drain	215.50	A-9919
	Euphemia, Township of	Repair and improvement of the Mason Drain	469.00	B- 398
	Euphemia, Township of	Construction of the Elgie Drain	346.00	B- 819
	Fonthill, Village of	Extension of Water line on Cemetery Road—Local Improvement (on Petition)	1,700.00	B- 459
	Forest, Town of	Rebuilding of Forest High School	5,000.00	A-9949

(h) (e)	Forest Hill, Village of	Watermain in Forest Ridge Drive—Local Improvement (on Petition)	1,851.00	A-9935
(e)	Forest Hill, Village of	Purchase of furniture, furnishings, school apparatus and a school library and other equipment and to improve the grounds of the West Preparatory School	30,000.00	B- 27
(e)	Forest Hill, Village of	Opening of Shallmar Blvd.—Local Improvement (on Petition)	3,510.00	B- 98
(e)	Forest Hill, Village of	Extension of Ridge Hill Drive—Local Improvement (on Petition)	4,500.00	B- 57
(e)	Forest Hill, Village of	Watermain in Ridge Hill Drive—$2,544.00 and also storm and sanitary sewers—$5,100.00—Local Improvements (on Petition)	7,644.00	B- 151-a-b
(e)	Forest Hill, Village of	Widening of south side of Wembley Road—Local Improvement (on Petition)	750.00	B- 196
(e)	Forest Hill, Village of	Construction of watermain in Park Hill Road—Local Improvement (on Petition)	1,797.00	B- 243-a
(e)	Forest Hill, Village of	Sanitary Sewer, Park Hill Road—Local Improvement—(on Petition)	3,300.00	B- 243-b
(e)	Forest Hill, Village of	Sanitary Sewer Roselawn Avenue and sewer Rosebury Avenue—Local Improvement (on Petition)	12,500.00	B- 341
(e)	Forest Hill, Village of	Watermains, Roselawn and Rosebury Avenues—Local Improvements—(on Petition)	7,677.00	B- 380
(e)	Forest Hill, Village of	Sewer on Pontiac Street—Local Improvement (on Petition)	4,100.00	B- 510-a
(e)	Forest Hill, Village of	Watermain in Pontiac Street—Local Improvement—(on Petition)	2,141.00	B- 510-b
(e) & (n)	Forest Hill, Village of	Extension of Vesta Drive	48,321.74	B- 581
(e)	Forest Hill, Village of	Pavement—Rosebury Avenue—Local Improvement (on Petition)	18,600.00	B- 607
(e)	Forest Hill, Village of	Storm and sanitary sewers on Elm Ridge Drive, Chippewa Street and Forest Ridge Drive—Local Improvements (on Petition)	16,600.00	B- 714
(a) & (e)	Forest Hill, Village of	Watermain in Elm Ridge Drive—Local Improvement	1,412.00	B- 825
(j) & (m)	Fort Erie, Town of	Retirement of unmatured debentures	360,000.00	A-10,000
(f) (d) & (m)	Fort William, City of	Purchase of buses to be used in conjunction with Street Railway	36,500.00	A-9789
	For William, City of	Installation of Sanitary Sinks and Closets in connection with private Sewer Connections	864.15	B- 8-a
	For William, City of	Private sewer connections	5,991.77	B- 8-b

(e)	Fort William, City of	Certain Concrete Walks, Plank Walks, Concrete Curbs, Paving and Sewer—Local Improvements (on Petition)	50,906.00	B- 38
(e)	Fort William, City of	Concrete sidewalks, Archibald Street &c. and surface treatment of Vickers Street—Local Improvements (on Petition)	18,929.00	B- 396
(g)	Galt, City of	Widening of Cooper Street and acquisition of land therefor—Local Improvement (on Petition)	2,890.00	A-9934-a
	Gladstone & Bright, Board of Trustees of Union School Section No. 1 of Townships of	Addition to School Building	3,000.00	B- 173
	Gloucester, Township of	Watermain and sewer on Prince Albert Street—Local Improvement (on Petition)	10,682.50	A-9772-c-d
(m)	Gloucester, Township of	Erection of School House in Union Public School Section Number 23	10,000.00	B- 610
	Gosfield North, Twp. of	Repair of Barlow Drain	1,154.28	B- 305
	Gosfield North, Twp. of	Deepening and improvement of Ruscomb Drain	2,752.00	B- 406
	Gosfield South, Twp of.	Cleaning and improving the "McDonald" Drain	1,436.00	A-9916
	Gosfield South, Twp of.	Construction of the Melville Brunner Drain	644.00	B- 722
(a), (e) & (h)	Grantham, Township of	Watermain extension and appurtenances on Johnson Street—Local Improvement	2,700.00	A-9906
	Grantham, Township of	Sidewalk on Ontario Street—Local Improvement (on Petition)	500.00	B- 462
	Grey, Township of	Repair of Hanna-Collis Drain	640.00	B- 479-a
	Grey, Township of	Repair of Cox Drain	2,340.00	B- 479-b
	Grey, Township of	Repair of the Fourteenth Concession Drain	761.54	B- 479-c
	Grey, Township of	Repair of the Johnston Drain	193.12	B- 479-d
	Grey, Township of	Repair of the Ewen Drain	121.02	B- 479-e
	Grey, Township of	Repair of the McNair Drain	74.15	B- 479-f
	Grey, Township of	Repair of the Jacklin Drain	1,908.00	B- 804-a
	Grey, Township of	Repair of the Chester Baker Drain	1,100.00	B- 804-b
	Grey, Township of	Repair of the Michel Drain	572.62	B- 804-c
	Grey, Township of	Repair of the Rowland Drain	200.00	B- 804-d
	Grey, Township of	Repair of the Brewer Drain	400.00	B- 804-e
	Hamilton, City of	Asphalt roadway with all necessary drain connections on Kipling Road &c.—Local Improvement (on Petition)	11,280.00	A-9258
	Hamilton, City of	Independent curb on Glen Road—Local Improvement	552.00	A-9260

	Hamilton, City of	Water meters and new services for the Hamilton waterworks during the year 1940	29,627.10	A-9924
	Hamilton, City of	Water meters and services for the year 1941	40,000.00	A-9925
	Hamilton, City of	Watermain on Main Street	1,060.00	A-9953
(i)	Hamilton, City of	Floating indebtedness	500,000.00	B- 21
	Hamilton, City of	Sidewalk and curb—Grant Avenue—Local Improvement (on Petition)	1,722.06	B- 22
	Hamilton, City of	Asphalt roadway with all necessary drain connections on Haddon Avenue—Local Improvement (on Petition)	12,870.00	B- 23
	Hamilton, City of	Sidewalks and curbs, north and south sides of Westwood Avenue—Local Improvement (on Petition)	5,389.96	B- 67-a-b
	Hamilton, City of	Pipe sewer on Grant Avenue—Local Improvement (on Petition)	3,427.00	B- 68
	Hamilton, City of	Watermain on Burlington Street	6,570.00	B- 69
	Hamilton, City of	Cement walk and curb on Houghton Avenue—Local Improvement (on Petition)	2,653.33	B- 127
	Hamilton, City of	Asphalt roadway with all necessary drain connections on Gary Avenue—Local Improvement (on Petition)	10,905.00	B- 128
	Hamilton, City of	Cement walk and curb on west side of Agincourt Avenue —Local Improvement (on Petition)	2,087.11	B- 129
	Hamilton, City of	Cement sidewalk on Burlington Street—Local Improvement (on the Initiative Plan)	3,789.50	B- 131
	Hamilton, City of	Sewer on Wavell Ave.—Local Improvement (on Petition)	4,356.00	B- 147
	Hamilton, City of	Initial cost of grading, seeding, planting and maintaining Lot 7 bounded by Sterling Street &c., and to provide for the annual cost of seeding, planting and maintaining the said Lot—Local Improvement (on Petition)	560.00	B- 171
	Hamilton, City of	Concrete culvert on the west side of Wentworth Street, together with 30 feet of 30-inch pipe on Queensdale Ave.	5,045.00	B- 172
	Hamilton, City of	Watermain on Churchill Avenue	1,720.00	B- 175-a
	Hamilton, City of	Watermain on Mountain Boulevard	1,870.00	B- 175-b
	Hamilton, City of	Watermain on Westwood Avenue	1,165.00	B- 175-c
	Hamilton, City of	Watermain on Wavell Avenue	1,940.00	B- 175-d
	Hamilton, City of	Cement walk and curb on Cameron Avenue—Local Improvement (on Petition)	362.32	B- 229
	Hamilton, City of	Watermain on Grant Avenue	1,600.00	B- 292
	Hamilton, City of	Watermain on Bond Street	5,161.00	B- 367

	Hamilton, City of	Asphalt roadway with all necessary drain connections on Bond Street—Local Improvement (on Petition)	16,515.00	B- 368
	Hamilton, City of	Grading roadway with all necessary drain connections on Wexford Avenue—Local Improvement (on Petition)	1,375.00	B- 493-a
	Hamilton, City of	Pipe sewer on Wexford Avenue—Local Improvement (on Petition)	7,198.00	B- 493-b
	Hamilton, City of	Sidewalk and curb on Wexford Avenue—Local Improvement (on Petition)	3,698.46	B- 493-c
	Hamilton, City of	Asphalt roadway with all necessary drain connections on Huxley Avenue—Local Improvement (on Petition)	11,195.00	B- 503
	Hamilton, City of	Watermain on Kipling Road	2,990.00	B- 516
	Hamilton, City of	Pipe Sewer on Kipling Road—Local Improvement (on Petition)	4,738.00	B- 519
	Hamilton, City of	Pipe sewer on Churchill Avenue—Local Improvement (on Petition)	1,636.00	B- 521
	Hamilton, City of	Pipe sewer on Westwood Avenue—Local Improvement (on Petition)	1,424.00	B- 522
	Hamilton, City of	Cement walk on Haymarket Square—Local Improvement (on Petition)	360.05	B- 633
	Hamilton, City of	Cement walk and curb on Broadway Street—Local Improvement (on Petition)	3,163.75	B- 634
	Hamilton, City of	Cement walk on Broadway Street—Local Improvement (on Petition)	3,582.85	B- 635
	Hamilton, City of	Intercepting sewer on Guise Street	3,895.00	B- 719
	Hamilton, City of	Pipe sewer on Main Street—Local Improvement (on Petition)	4,688.00	B- 733-a
	Hamilton, City of	Watermain on Main Street	1,600.00	B- 733-b
	Hamilton, City of	Pipe sewer on Amelia Street—Local Improvement (on recommendation of the Local Board of Health)	4,417.00	B- 778
(a)	Hamilton, City of	Cement walk and curb on Aberdeen Avenue—Local Improvement	6,131.65	B- 837
	Hanmer, Township of	Erection of new school building in Public School Section No. 1	8,000.00	B- 103
	Harwich, Township of	Repair and improvement of part of the Eastlake Drain	495.00	B- 87-a
	Harwich, Township of	Repair and improvement of the Whitebread Drain	514.00	B- 87-b
	Harwich, Township of	Construction of the Fleming Drain	384.00	B- 397-a
	Harwich, Township of	Repair of the Holdaway Drain	1,115.30	B- 397-b
	Harwich, Township of	Repair and improvement of the Burk Drain	583.00	B- 397-c

	Harwich, Township of	Construction of the Bisner Drain in the Township of Howard and Township of Harwich	267.00	B- 397-d
	Harwich, Township of	Construction of the Barko Drain	383.00	B- 649-a
	Harwich, Township of	Repair and improvement of the Rorrison Drain	487.00	B- 649-b
	Harwich, Township of	Repair and improvement of the Jenner Drain	438.00	B- 649-c
	Harwich, Township of	Repair and improvement of the Morrow Drain	860.00	B- 649-d
	Harrow, Town of	Construction of Silex Walks on Secord Avenue, Victoria Avenue and Walnut Street—Local Improvement (on Petition)	900.00	B- 755
	Hay, Township of	Improvement of the Stanley Big Drain and top drains	1,557.00	B- 13
	Howard, Township of	Construction of the Ingram Drain	1,188.00	A-9950-a
	Howard, Township of	Repair and improvement of the West Drain	1,359.00	A-9950-b
	Howard, Township of	Improving part of the Eastlake Drain in the Township of Harwich	170.00	B- 53-a
	Howard, Township of	Corporation's share of the cost of construction of Bisner Drain in the Townships of Howard and Harwich	603.00	B- 53-b
	Howard, Township of	Repair of the Balmer Branch Drain	913.00	B- 112
	Howard, Township of	Repair and Extension of the Holdaway Drain	211.70	B- 194-a
	Howard, Township of	Repair of the Whitman Drain	2,082.14	B- 194-b
(e)	Huntsville, Town of	Purchase and installation of new waterworks pumps and gas engines	5,000.00	B- 286
	King, Township of	Purchase of Power Maintainer and Snow Plow	11,150.00	B- 205
	King, Township of	Erection of a school house in Public School Section No. 4	4,000.00	B- 591
	Kingston, City of	Alterations and extensions to the Waterworks Pumping Station	30,000.00	A-9814
(m)	Kingston, City of	Rebuilding and equipping Macdonald Public School	15,000.00	A-9940
	Kingston, City of	Construction of a tile sewer in Scott Street and Cowdy Street—Local Improvement (on Petition)	1,645.89	A-9963-a-b
	Kingston, City of	Alterations and extensions to the Waterworks Pumping Station	30,000.00	A-9814
	Kingston, City of	Concrete walk on Durham Street and sheet asphalt pavement in Queen's Crescent	714.52	B- 93-a-b
	Kingston, City of	Sewer in College Street—Local Improvement (on Petition)	599.95	B- 93-c
(a)	Kingston, City of	Sheet asphalt pavement on Princess Street—Local Improvement	15,000.00	B- 104

	Kingston, City of	Sheet asphalt pavement on Macdonnell St. and concrete walks on Russell and Clarence Streets—Local Improvements (on Petition)	2,117.96	B- 149
	Kingston, City of	Concrete walk on Durham Street—Local Improvement (on Petition)	162.36	B- 174
	Kingston, City of	Acquiring land for the purpose of a public park	10,000.00	B- 225
(a)	Kingston, City of	Sheet asphalt pavements on Princess and King Streets—Local Improvements	6,600.00	B- 259
	Kingston, City of	Concrete walk on Johnson Street — Local Improvement (on Petition)	319.02	B- 260
	Kingston, City of	Concrete walks on Union, N. Macdonnell and N. Bartlett Streets—Local Improvements (on Petition)	843.60	B- 342
	Kingston, City of	Concrete walks on Napier and Scott Streets and sheet asphalt pavement on Chapman Street—Local Improvements (on Petition)	3,142.55	B- 399-a-b-c
(f)	Kingston, City of	Extension to sewerage system Princess Street and storm over-flow sewer from the corner of Ellerbeck and King Street	7,000.00	B- 491
	Kingston, City of	Tile sewer in College Street — Local Improvement (on Petition)	401.20	B- 525-a
	Kingston, City of	Tile sewer in Willingdon Avenue — Local Improvement (on Petition)	1,784.50	B- 525-b
	Kingston, City of	Tile sewer in Helen Street—Local Improvement (on Petition	1,295.00	B- 525-c
	Kingston, City of	Concrete walk on Regent Street—Local Improvement (on Petition)	882.00	B- 525-d
	Kingston, City of	Concrete walk on Regent Street—Local Improvement (on Petition)	522.60	B- 566
	Kinloss, Township of	Repair and improvement of the Ackert Municipal Drain	2,280.00	B- 91
(m)	Kitchener, City of	Expenditures in respect to the Grand River Conservation Scheme	85,000.00	A-9960
	Kitchener, City of	Curb and gutter, gravelled and oiled roadway, pavement with curb and gutter and concrete walks—Lydia Street, Cameron Street and Stirling Avenue — Local Improvements (on Petition)	4,810.21	B- 43
	Kitchener, City of	Curb and gutter on Lydia Street and gravelled and oiled roadway on Van Camp Avenue—Local Improvements (on Petition)	7,990.50	B- 92

	Kitchener, City of	Watermain on Borden Avenue and sanitary sewer on Lansdowne Avenue—Local Improvements (on Petition)	1,840.00	B- 138-a-b
	Kitchener, City of	Roadway on Chapel Street and concrete walk on Stirling Avenue—Local Improvements (on Petition)	1,400.50	B- 257-a-b
	Kitchener, City of	Curb and gutter and bituminous surface with gravel base roadway on Brock Street—Local Improvement (on Petition)	4,545.48	B- 317
	Kitchener, City of	Sidewalk on Doehn Street, curb and gutter and roadway on Doehn Street and sidewalk on Lydia Street	2,376.00	B- 436-a-b-c
	Kitchener, City of	Relief Trunk Sanitary Sewer	13,500.00	B- 528
	Kitchener, City of	Curb and gutter on Doehn Street—Local Improvement (on Petition)	441.75	B- 524
	Leaside, Town of	Sewer on part of Vanderhoof Avenue—Local Improvement (on Petition)	990.00	A-9931
	Leaside, Town of	Watermains on Vanderhoof Avenue &c.—Local Improvements (on Petition)	19,632.00	B- 47-a
	Leaside, Town of	Sewers on Vanderhoof Avenue &c. together with connections to North Toronto outlet sewer and meters and other apparatus in connection therewith	42,513.00	B- 47-b
	Leaside, Town of	Concrete sidewalks on Esandar Drive, Vanderhoof Avenue and Laird Drive—Local Improvements (on Petition)	3,150.00	B- 60
	Leaside, Town of	Concrete sidewalks on Baird Avenue &c.—Local Improvements (on Petition)	36,057.42	B- 401
(a)	Leaside, Town of	Sewer, Copeland Street &c.—Local Improvement	9,460.00	B- 588
	Leaside, Town of	Pumping Station on Commercial Street, including 8-inch force main	10,000.00	B- 589
	Leaside, Town of	Pavements on Brentwood Road and Vanderhoof Avenue —Local Improvements (on Petition)	57,300.00	B- 121
	Lindsay, Township of	Conversion of the Gloor Award Drain into a Municipal Drain to be known as the Wolfe Municipal Drain	452.00	B- 356
	Logan, Township of	Repair and improvement of the Hagarty Drain Branch No. 3 and its Extension	3,834.00	B- 402
	London, City of	Sanitary sewers on Gammage Street, Bedford Road and Grosvenor Street—Local Improvements (Initiative Plan)	6,906.14	A-9889
	London, City of	Scarifying on Oxford Street	5,675.00	A-9915
	London, City of	Cement walks on S. Sparton Street, N. Robert Street and N. Eastman Avenue—Local Improvements (on Petition)	2,098.53	B- 48

	London, City of	Cement walks E. Woodward Avenue &c., and sanitary sewer on Jacqueline Street—Local Improvements (on Petition)	4,873.89	B- 137-a-e
	London, City of	Cement walks on east and west Ashland Avenue and sewer on Ashland Avenue	2,660.85	B- 137-f-g-h
	London, City of	Cement walks on North King Street and West Harrison Avenue and scarifying roadway on Orchard Street—Local Improvements	2,024.05	B- 244-a-b-c
	London, City of	Local Improvements—Johnston Street &c.	4,629.21	B- 291-a-e
	London, City of	Paving and resurfacing the track allowance on Richmond Street &c.	25,000.00	B- 377
	London, City of	Cement walk and curbs on South Dundas Street and curb and gutters on Vauxhall and Elm Streets — Local Improvements	5,218.99	B- 413&414
	London, City of	Cement walk on West Elgin Street and cement curb and gutter on Alexandra Street—Local Improvements—(Initiative Plan)	3,144.51	B- 441
	London, City of	Curb and gutter on north and south Trafalgar Street—Local Improvements (Initiative Plan)	1,129.73	B- 456
	London, City of	Cement walk on South Regent Street—Local Improvement (on Petition)	200.26	B- 561
	London, City of	Local Improvements—Curb and gutter on Ridout Street—(Initiative Plan) and cement walk on North Alexandra Street (on Petition)	1,093.50	B- 602-a-b
	London, City of	Cement walk on West Wortley Road—Local Improvement	460.39	B- 682
	London, City of	Curb and gutter on South Victoria Street — Local Improvement (on Petition)	814.22	B- 695
	London, Township of	Watermain on Becher Street — Local Improvement (on Petition)	637.00	B- 323
	London, Township of	Watermain on Scott Street—Local Improvement (on Petition)	1,007.00	B- 369
	London, Township of	Sidewalk on Parkdale Crescent—Local Improvement (on Petition)	623.00	B- 429
	London, Township of	Construction of the Oxford Park Drain No. 2	3,350.00	B- 430
	London, Township of	Curb and gutter on Patricia Street—Local Improvement (on Petition)	1,329.00	B- 667
	London, Township of	Construction of the Nixon Drain	1,093.00	B- 784
(k)	Lucknow, Village of	Purchase of building and repair and improvement of same for municipal offices	3,500.00	B- 136

(a)	Maidstone, Township of	Watermain, St. Clair Avenue—Local Improvement	6,938.00	B- 153
	Maidstone, Township of	Repair North End Brown Creek Drain	758.05	B- 222-a
	Maidstone, Township of	Repair of the Branch of 4th Concession Drain West	277.83	B- 222-b
	Maidstone, Township of	Repair of the Allen Drain	570.38	B- 432
	Maidstone, Township of	Repair of the Cronmiller Drain	2,152.76	B- 560
	Maidstone, Township of	Repair of the Griffith Drain	1,474.14	B- 710-a
	Maidstone, Township of	Repair of the McCann Drain	2,117.08	B- 710-b
	Matilda, Township of	Repair and improvement of the Toye Creek Drain	1,980.74	B- 32
	Mersea, Township of	Repair and improvement of the north part of the West branch of the Reid Drain	535.00	A-9983-a
	Mersea, Township of	Repair and improvement of the Sloan or Ruscomb Drain	1,638.00	A-9983-b
(m)	Mersea, Township of	School Purposes (School Section South Western)	36,000.00	B- 116
	Mersea, Township of	Corporation's share of the cost of the construction of the Temple Drain	566.00	B- 126
	Mersea, Township of	Repair and improvement of the Ruscomb River and Silver Creek Drains	3,752.64	B- 284-a
	Mersea, Township of	Repair and improvement of the Lobo Creek Drain	2,307.00	B- 284-b
	Mersea, Township of	Repair and improvement of the LaMarsh Creek and William Young Drain	1,150.00	B- 295
	Mersea, Township of	Repair and improvement of the Chase Drain	1,229.00	B- 438
	Mersea, Township of	Construction of tile, stone or timber drains	50,000.00	B- 707
	Mersea, Township of	Construction of the Ivan Wilkinson Drain	872.00	B- 744
	Middleton, Township of	Construction of the Courtland Drain Branch No. 1, 1941	923.00	B- 64
	Moore, Township of	Repair and improvement of the Edwards Drain	902.00	B- 214
	Moore, Township of	Repair of the Baxter Drain	1,919.00	B- 688
	Mornington, Township of	Repair of the Hawthorne Drain	1,040.00	B- 465
	Mornington, Township of	Repair of the Peffers Drain	1,361.66	B- 603
(e)	Morrisburg, Town of	Sewer on west side of Augusta Street—Local Improvement (on petition)	825.00	B- 791
	Mosa, Township of	Construction of Murray Drain in Township of Euphemia	1,350.00	B- 395
	Mosa, Township of	Repair of the Government Drain No. 1	482.82	B- 532-a
	Mosa, Township of	Repair of the McDonald Drain	285.15	B- 532-b
(m)	Mosa, Township of	Purchase of power maintainer and snow plow	4,800.00	B- 542
	Mosa, Township of	Repair of the Chittem Drain	134.99	B- 672
	Mountain, Township of	Maintenance and improvement of the Kerr's Ridge Drain	1,275.00	B- 641-a
	Mountain, Township of	Repair and improvement of the Hamilton Drain	660.29	B- 641-b

	Mountain, Township of	Maintenance and improvement of the Allen-Arcand Drain	4,510.10	B- 641-c
	Mountain, Township of	Maintenance and repair of the Castor Extension Improvement Drain	8,450.00	B- 641-d
	Mountain, Township of	Construction of the Merkley-Servais Drain	3,750.00	B- 641-e
(m)	McGillivray, Township of	Purchase of power grader	8,000.00	A-9921
	McKillop, Township of	Construction of tile, stone and timber drains	5,000.00	B- 176
(m)	McKim, Township of	Payment of part of cost of construction of a two-room addition to building in public school section No. 6	3,000.00	B- 125
(a) & (h)	Napanee, Town of	Sewer on West street—Local Improvement	6,800.00	B- 1
	Napanee, Town of	Purchase of truck and equipment for fire department	4,200.00	B- 350
(a)	Nepean, Township of	Sewers on James St. etc.—Local Improvements	9,717.00	B- 269
(a)	Nepean, Township of	Watermains on James St. etc—Local Improvements	11,139.00	B- 270
	New Liskeard, Town of	Storm sewer on Whitewood Avenue	2,009.70	A-9973
	Newmarket, Town of	Deep water well, pursuant to mandatory order of the Provincial Department of Health	18,000.00	A-9984
	Newmarket, Town of	Construction of new reservoir, pump house and necessary pumping equipment pursuant to mandatory order of Provincial Department of Health	18,000.00	B- 424
(j) & (m)	New Toronto, Town of	Issue of Debentures to retire certain unmatured debentures	293,000.00	B- 586
(l)	North Bay, City of	Cost of living bonus for civic employees	5,400.00	B- 562
	North Monaghan, Twp. of	Concrete sidewalk on Anne St.—Local Improvement (on petition)	777.25	A-9842
	North Monaghan, Twp. of	Sidewalk on both sides of Brioux Avenue—Local Improvement (on petition)	1,600.00	B- 389
	North Monaghan, Twp. of	Sewer and watermain on south side of Highway No. 28—Local Improvement (on petition)	750.00	B- 435
	North Monaghan, Twp. of	Watermain on Lundy's Lane—Local Improvement (on petition)	2,392.50	B- 735
	North Norwich, Township of	Construction of the Hastings Drain	1,423.00	B- 88
	North Norwich, Township of	Construction of tile drain and converting of the Burgessville Award Drain into a municipal drain	1,264.20	B- 330
	North York, Township of	Storm sewer on Melrose Ave.—Local Improvement (on petition)	4,500.00	A-9936
	North York, Township of	Erecting and equipping two-room addition, teacher's room and basement to the present school building at Bathurst Street and Woburn Avenue (S.S. No. 14)	24,000.00	A-9866

(a)	North York, Township of	Watermain on Glencairn Avenue and Strathallan Wood—Local Improvement	7,800.00	A-9999
	North York, Township of	Stone and gravel pavement on Dawlish Avenue—Local Improvement (on petition)	600.00	B- 96
	North York, Township of	Double surface treatment on Ridley Boulevard—Local Improvement (on petition)	978.95	B- 289
	North York, Township of	Watermains, pavement and sewers, Elm Road, etc.—Local Improvements (on petition)	8,925.85	B- 339
	North York, Township of	Expenditure to enable the Board of Trustees of School Section 16 to erect and equip a portable school on present school grounds	2,500.00	B- 418
(j) & (m)	North York, Township of	Issue of debentures to retire certain unmatured debentures	350,000.00	B- 563
	North York, Township of	Sanitary sewer with force main and pumping manhole on Deloraine Avenue—Local Improvement (on petition)	1,960.00	B- 652
	North York, Township of	Erection of four room second storey addition to the present Duke of York school and the purchase of the necessary furniture and equipment	35,000.00	B- 668
	Orford, Township of	Improvement of the Steele drain	483.50	B- 275
	Orford, Township of	Repair and improvement of the Butler drain	329.84	B- 388
	Orford, Township of	Repair of the upper portion of the McDonell drain	458.65	B- 708
(k)	Orillia, Town of	Extension and improvement of a steam plant operated as a public utility by the Orillia Water, Light and Power Commission	26,000.00	B- 274
(l)	Orillia, Town of	Increase in salaries of certain officials	270.00	B- 393
	Orillia, Town of	Sanitary sewer on Harvey street and for the laterals or private drain connections—Local Improvements (on petition)	2,380.20	B- 530
	Osgoode, Township of	Maintenance and improvement of the Murdoch drain	1,387.79	B- 575
(a)	Ottawa, City of	Sidewalk on Cartier Street—Local Improvement	750.00	A-8844
	Ottawa, City of	Sewer on Hutchison Ave.—Local Improvement (Initiative Plan)	4,165.00	A-9879-b
	Ottawa, City of	Watermain extension on Goulburn Avenue	2,600.00	A-9962
	Ottawa, City of	Installing a water main on Hutchison Ave. and on Reid Avenue	9,100.00	A-9975
	Ottawa, City of	Watermain on Barrie Ave. and Ruskin Street	5,500.00	B- 94
(a)	Ottawa, City of	Concrete sidewalks on Sherwood Drive etc.—Local Improvements	5,922.50	B- 110

	Ottawa, City of	Concrete curbs on Spencer Street and Hinton Avenue—Local Improvements (on petition)	320.00	B- 111
(a)	Ottawa, City of	Concrete sidewalks on Hutchison Avenue etc.—Local Improvements	6,030.00	B- 142
(a)	Ottawa, City of	Concrete sidewalks on Douglas Avenue West etc.—Local Improvements	4,140.00	B- 197
	Ottawa, City of	Watermain on Mount Pleasant Avenue	1,200.00	B- 249
	Ottawa, City of	Sewer on Mount Pleasant Avenue — Local Improvement (on petition)	2,290.00	B- 250
	Ottawa, City of	Sewer on Barrie Avenue and Ruskin Street—Local Improvements (on recommendation of Local Board of Health)	5,430.00	B- 285
	Ottawa, City of	Water main on Breezehill Avenue	3,800.00	B- 327
	Ottawa, City of	Sidewalks on Slater Street, etc.—Local Improvements (on petition)	2,243.75	B- 329
	Ottawa, City of	Sewer on Breezehill Avenue—Local Improvement (on petition)	2,900.00	B- 352
(a)	Ottawa, City of	Sidewalks on Bayswater Ave., etc.—Local Improvements	2,036.54	B- 452
(a)	Ottawa, City of	Sidewalks on Earnscliffe Avenue—Local Improvements	675.00	B- 452
(a)	Ottawa, City of	Sidewalks on Fuller St. and Fifth Ave.—Local Improvements	2,775.00	B- 453
(a)	Ottawa, City of	Sidewalk on Clegg Street—Local Improvement	3,300.00	B- 453
(a)	Ottawa, City of	Sidewalks on John Street etc.—Local Improvements	2,175.00	B- 454
	Ottawa, City of	Sidewalk on Somerset Street West—Local Improvement (on petition)	400.00	B- 455
	Ottawa, City of	Sewer in Fuller Street—Local Improvement (on recommendation of Local Board of Health)	2,850.00	B- 464
(a)	Ottawa, City of	Sidewalks on Hutchison Avenue etc.—Local Improvements	5,400.00	B- 526-a-b-c
	Ottawa, City of	Sidewalks on Ruskin Street etc.—Local Improvements (on petition)	1,410.00	B- 620-a-b
(a)	Ottawa, City of	Sidewalks on Breezehill Avenue etc.—Local Improvements	3,600.00	B- 698-a-b-c
	Ottawa, City of	Sidewalks on Hinton Ave. and Kenilworth St.—Local Improvements (on petition)	1,710.00	B- 706-a-b
	Ottawa, City of	Pumping units for the Queen St. pumping station	85,000.00	B- 741
	Owen Sound, City of	Repair of the bridge at Eighth Street	8,000.00	B- 392
(1)	Paris, Town of	Cost of living bonus to fourteen municipal employees	280.00	B- 786

(j) & (m)	Pembroke, Town of	Issue of debentures to retire certain unmatured debentures	112,000.00	B- 661
(k)	Peterborough, City of	Additional cost of the enlargement of Nicholls Hospital over and above that allowed by Order of the Board dated November 27th, 1940	7,000.00	A-9767
	Peterborough, City of	Construction of sidewalk on McCannan Avenue — Local Improvement (on petition)	2,197.38	B- 139-a
	Peterborough, City of	Sewer on McCannan Avenue and Brewer Street — Local Improvement (on petition)	2,411.75	B- 139-b
(f) & (m)	Peterborough, City of	Force Main on Bethune Street	50,000.00	B- 501
(f) & (m)	Peterborough, City of	Extension of the Hydro Electric System	50,000.00	B- 699
	Peterborough, City of	Purchase of certain road making machinery	5,000.00	B- 770
	Plympton, Township of	Repair of the Robertson-Parker drain	845.00	A-9964-a
	Plympton, Township of	Repair of the McPhedran drain	346.00	A-9964-b
	Plympton, Township of	Township's proportion of the cost of the repair of the Bird drain in the Township of Sarnia	172.00	B- 2
	Plympton, Township of	Repair and improvement of the Tait drain	855.00	B- 404
	Point Edward, Village of	Improvements to buildings in Bayview Park	4,000.00	B- 752
(o)	Port Arthur, City of	Installation of an automatic telephone switchboard, dial telephones and equipment	185,000.00	A-9475-a
	Port Arthur, City of	Construction and installation of house sewer connections during the year 1941	15,000.00	B- 134
(h)	Port Arthur, City of	Local Improvements (on petition):— Sidewalks $ 9,616.00; Pavements (original approval, 9,585.00) 29,070.00; Curbing etc. 1,625.00; Sewers 7,472.50	47,783.50	B- 135-a-d
	Port Arthur, City of	Sanitary sewers and curbing on Surrey St. etc.—Local Improvements (on petition)	14,300.00	B- 384-a-b-c
	Port Arthur, City of	Sanitary sewer on Currie Street—Local Improvement (on petition)	1,950.00	B- 511
	Port Arthur, City of	Sanitary sewer on Morse Street—Local Improvement (on petition)	4,994.00	B- 715
	Preston, Town of	Sidewalk on Lowther Street — Local Improvement (on petition)	310.48	B- 467
(a) & (h)	Prescott, Town of	Re-tread pavements on Henry Street etc.—Local Improvements (original approval $24,276.99)	27,260.65	B- 282
	Raleigh, Township of	Improvement and maintenance of the Kersey drain	512.00	B- 256

	Raleigh, Township of	Repair and maintenance of drainage works known as the Chase drain	665.00	B- 444
	Raleigh, Township of	Construction of the Walden drain	292.00	B- 569
	Raleigh, Township of	Repair and maintenance of the Lecocq drain	650.00	B- 650-a
	Raleigh, Township of	Construction and maintenance of the Slade drain	700.00	B- 650-b
	Richmond Hill, Village of	Construction of a trunk sewer on Church Street &c., pursuant to mandatory order of the Provincial Department of Health	10,000.00	B- 655
	Rochester, Township of	Repair of sections of Ruscomb River and Silver Creek drains	9,439.47	B- 364
(m)	Rockcliffe Park, Village of	Concrete pipe drain, Lisgar Road to Ottawa River—Local Improvement	15,332.76	B- 155
	Rodney, Village of	Purchase of fire fighting equipment	5,000.00	B- 89
	Romney, Township of	Repair and improvement of the Coatsworth-Robinson extension drain	1,882.00	B- 119
	Romney, Township of	Improvement of the Cottingham drain	1,414.00	B- 654
	St. Catharines, City of	Sewer with private drain connections on Ontario Street South and private drain connections on Wiley Street—Local Improvements (on petition)	4,300.00	B- 17-a-b
(a)	St. Catharines, City of	Tile sewer on Pleasant Avenue—Local Improvement	4,400.00	B- 50
(a)	St. Catharines, City of	Local Improvements—pavements and curbs on Fitzgerald Street &c.	41,720.00	B- 54
(a)	St. Catharines, City of	Tile sewer on Garnet Street—Local Improvement	248.00	B- 220
	St. Catharines, City of	Tile sewer with private drain connections on Spruce St.—Local Improvement (on petition)	1,104.00	B- 267
(a)	St. Catharines, City of	Local Improvements—sidewalks &c. on McDonald St. &c.	11,701.00	B- 324
	St. Catharines, City of	Sidewalks and curbs, Ontario St. South, &c.—Local Improvements (on petition)	1,668.00	B- 472
(a)	St. Catharines, City of	Sidewalk on Rykert Street—Local Improvement	306.00	B- 509
(a)	St. Catharines, City of	Local Improvements—Sewer on Spruce St. and asphalt surface on Court Street	2,345.00	B- 601-a-b
	St. Catharines, City of	Tile sewers on Stuart Ave. and George St.—Local Improvements (on petition)	2,472.00	B- 618-a-b
	St. Catharines, City of	Sidewalks on St. Paul St. and Spruce St.—Local Improvements (on petition)	555.00	B- 724-a-b
(a)	St. Thomas, City of	Local Improvements—Third Avenue etc.	10,950.50	B- 212

	St. Thomas, City of	Sidewalks on Locust Street and Forest Avenue—Local Improvements (on petition)	346.12	B- 213
(a)	St. Thomas, City of	Local Improvements—curbs and gutters both sides of Forest Avenue	1,035.00	B- 299
	St. Thomas, City of	Curbs and gutters on Edward Street and Forest Avenue—Local Improvements (on petition)	1,372.00	B- 450
	St. Thomas, City of	Local Improvements (on petition) St. Catharine Street &c.	2,007.80	B- 480
(m)	Saltfleet, Township of	Addition to school house in School Section No. 4	12,000.00	B- 287
	Saltfleet, Township of	Watermains on Adeline and Glennie Avenues—Local Improvements (on petition)	3,841.80	B- 391
	Saltfleet, Township of	Watermains and waterservices on Main Street, Craigroyston Avenue and Walter Avenue—Local Improvements (on petition)	19,877.41	B- 490-a
(m)	Sandwich East, Township of	Addition to Mayfair school in Public School Section No. 5	11,000.00	B- 281
	Sandwich South, Twp. of	Repair and improvement of the Fifth Concession and Lennon Outlet drain	984.00	B- 500
	Sarnia, City of	Concrete curbs on Exmouth Street—Local Improvements (on petition)	823.76	B- 412-a-b-c
	Sarnia, City of	Concrete curbs and gutters on Savoy Street—Local Improvements (on petition)	2,655.00	B- 446
	Sarnia, Township of	Construction of the Gallie drain	310.00	B- 42
	Sarnia, Township of	Repair of the Clark drain	3,100.00	B- 204
	Sarnia, Township of	Repair of the Gardiner drain	1,084.00	B- 782
(a)	Sault Ste. Marie, City of	Local Improvements—Sanitary sewers and sidewalks, Coulson Avenue &c.	5,176.00	B- 335
	Scarborough, Township of	Sewers and watermains on Dunnington Drive &c.—Local Improvements (on petition) $4,606.36 and $6,000.00	10,606.36	B- 271-a-b
(p)	Scarborough, Township of	Purchase of site for sewage disposal works	49,905.36	B- 767
(i) & (m)	Schreiber, Township of	Certain floating indebtedness	5,000.00	B- 58
(i) & (m)	Seaforth, Town of	Certain floating indebtedness	45,000.00	A-9996
	Sombra, Township of	Repair and improvement of the Watson Creek drain	1,199.00	B- 405
	Sombra, Township of	Repair and improvement of the portion of the Chapple drain within the township	1,986.00	B- 512
	Sombra, Township of	Repair and improvement of the O'Leary drain	760.00	B- 608
	South Dorchester, Twp. of	Repair of the Babcock Award drain	567.00	B- 483-a
	South Dorchester, Twp. of	Repair and extension of the Jenkins drain	716.00	B- 483-b

	South Norwich, Township of	Construction of fire hall for the police village of Otterville and purchase of a chemical truck and equipment	2,500.00	B- 365
	Stamford, Township of	Watermain on Corwin Avenue—Local Improvement (on petition)	243.47	A-9945
	Stamford, Township of	Sidewalk on Depew Street and watermains on Beaverdam and Portage Roads—Local Improvements (on petition)	5,791.55	B- 423
	Stamford, Township of	Installing a booster pump and erecting a pump house	10,000.00	B- 468
(a)	Stratford, City of	Sanitary sewer on Water Street—Local Improvement	629.00	A-9965
	Sudbury, City of	Deepening, widening and extending and providing new outlets for drainage works in the course of Nolin's and Junction Creeks	369,150.00	A-9969
	Sudbury, City of	Oiling of Adie and other streets—Local Improvements (on petition)	3,215.00	B- 238-a-b
	Sudbury, City of	Watermains on Byng Street etc.—Local Improvements (on petition)	26,460.91	B- 296
	Sudbury, City of	Sanitary sewers on Regent Street &c.—Local Improvements (on petition)	5,374.00	B- 298
	Sudbury, City of	Storm drain on Queen Street—Local Improvement (on petition)	2,640.40	B- 301
	Sudbury, City of	Sanitary sewer on King Street—Local Improvement (on petition)	494.77	B- 346
(l)	Sudbury, City of	Allowance to unemployable reliefees	300.00	B- 615
(a)	Swansea, Village of	Local Improvements—Watermain on Riverside Trail and grading on Riverside Trail	1,614.00	A-9887 & A-9888
(a)	Swansea, Village of	Local Improvement—Sanitary sewer on south side of Riverside Trail	410.00	A-9893
	Swansea, Village of	Local Improvements on Willard and Windermere Avenues (on petition)	8,318.00	B- 148-a-b-c
	Swansea, Village of	Asphalt pavement on Brule Terrace—Local Improvement (on petition)	2,800.00	B- 431
(a)	Swansea, Village of	Sanitary sewer and grading on Yule Avenue—Local Improvement	985.00	B- 604-a-b
(f)	Swansea, Village of	Storm sewer on lane from 140' east of Ellis Park Road to Wendigo Way	725.00	B- 605
(a)	Swansea, Village of	Local Improvement—Concrete sidewalk on Morningside Avenue	1,825.00	B- 662
(a)	Swansea, Village of	Local Improvement—Concrete sidewalk on east side of Ellis Park Road	525.00	B- 677

	Swansea, Village of	Concrete sidewalk on south side of Morningside Avenue—Local Improvement (on petition)	455.00	B- 678
(a)	Swansea, Village of	Local Improvement—Watermain on Mayfield Avenue	888.00	B- 753
(a)	Swansea, Village of	Watermain on South Kingsway—Local Improvement	2,711.00	B- 754
(a)	Swansea, Village of	Local Improvement—Sanitary sewer with house connections on south side of Mayfield Avenue	550.00	B- 775
	Tarentorus, Township of	Two-room addition to school house in Public School Section No. 3	5,200.00	B- 631
(f)	Tavistock, Village of	Enlargement, replacement and improvement of the waterworks system	4,000.00	B- 165
(e)	Teck, Township of	Sidewalks on McKelvie Street etc.—Local Improvements (on petition)	4,000.00	B- 10
	Teck, Township of	Erection of an addition to the Collegiate and Vocational Institute	10,000.00	B- 187
	Teck, Township of	Purchase of a 2-way police radio equipment and 2 traffic lights	4,360.00	B- 188
	Teck, Township of	Watermains and sewers on Federal Street etc.—Local Improvements (on petition)	26,921.33	B- 817
	Teck, Township of	Cement sidewalks on Taylor Avenue etc.—Local Improvements (on petition)	4,100.00	B- 818
	Tilbury East, Township of	Repair and improvement of the Chalmers drain No. 2	760.00	B- 348-a
	Tilbury East, Township of	Repair and improvement of the 10th Concession Drain No. One	348.00	B- 348-b
	Tilbury East, Township of	Repair and improvement of the 10th Concession drain No. Three	420.00	B- 348-c
	Tilbury East, Township of	Repair and improvement of the Farmer drainage scheme	1,250.00	B- 348-d
	Tilbury East, Township of	Repair and improvement of the Carr drain	417.00	B- 348-e
	Tilbury East, Township of	Repair and improvement of the Eighth Creek drain extension	1,094.00	B- 348-f
	Tilbury East, Township of	Repair and improvement of the Shepley drain	920.00	B- 348-g
	Tilbury East, Township of	Repair and improvement of the McGregor drainage works	1,104.00	B- 348-h
	Tilbury East, Township of	Repair and improvement of the Malott and Malott Diversion drain	1,481.00	B- 348-i
	Tilbury East, Township of	Repair and improvement of the Davidson drain	564.00	B- 448
	Tilbury North, Township of	Repair and improvement of the Brule drain and its branch	1,053.25	B- 192
	Tilbury North, Township of	Repair and improvement of the Macklem Creek cut-off drain	1,213.00	B- 417

	Tilbury North, Township of	Improvement of the 3rd Concession drain	858.25	B- 504
(a)	Timmins, Town of	Local Improvements—Sanitary sewers on Floral Avenue etc.	16,234.50	B- 265
	Timmins, Town of	Watermains on Floral Avenue &c.—Local Improvements (on petition)	31,590.10	B- 266
	Toronto, City of	Sewer and watermain on Barton Avenue—Local Improvement	2,706.00	B-9981-a-b
	Toronto, City of	Local Improvement—Concrete sidewalk on Cranbrooke Avenue	690.00	A-9993
(b)	Toronto, City of	Local Improvements—Sewer and pavement on lane first north of Ellsworth Avenue	2,065.00	B- 71
	Toronto, City of	Local Improvement—concrete sidewalk on Banff Road	1,249.00	B- 74
	Toronto, City of	Local Improvement—sidewalk and curbing on Richmond Street West	699.00	B- 76
(1)	Toronto, City of	Heating, lighting and other expenses incidental to the use of the automotive building, Exhibition Park, by the International Dairy Industries Exposition	1,500.00	B- 140
(1)	Toronto, City of	Corporation's share of the joint installation of traffic signals at the intersection of Bayview Avenue and Millwood Road	500.00	B- 141
	Toronto, City of	Local Improvements—Concrete sidewalks on portions of Banff Road and Forman Avenue	1,410.00	B- 161
	Toronto, City of	Local Improvement—Concrete sidewalk and curbing on a portion of the east side of Marjory Avenue	317.00	B- 162
(1)	Toronto, City of	Grant to the Canadian Corps Association to assist in financing the Good-will Invasion (July, 1941) at which the American Legion will be their guests	5,000.00	B- 211
(q) & (1)	Toronto, City of	New pavement on Van Horne Street (at the expense of the City at large)	112,626.00	B- 221
(1)	Toronto, City of	Installation of a duplicate card index of voters at municipal elections in the City of Toronto	7,500.00	B- 223
(1)	Toronto, City of	Alterations to the Family Court Offices	350.00	B- 224
(1)	Toronto, City of	Additional grant to Toronto Women's Patriotic League	500.00	B- 276
(1)	Toronto, City of	Additional of automatic traffic signals at the intersection of Fleet and Bathurst Streets ($900.00) and for the installation of automatic traffic signals at the intersection of Bloor and Jane Streets, $800.00	1,700.00	B- 277
	Toronto, City of	Local Improvement—Curbing on a portion of the east side of Walder Avenue	185.00	B- 278

	Toronto, City of	Local Improvements—pavements on portions of Walder Avenue and Liberty Street and concrete curbing on Walder Avenue and sidewalk on Fraser Avenue	20,113.00	B- 279-1-3-4 -5
(l)	Toronto, City of	Expenditure required to comply with the provisions of the Unemployment Insurance Act, 1940 (Dominion), from July 1st, 1941 to December 31st, 1941	4,630.00	B- 288
(l)	Toronto, City of	Additional sum required to comply with the provisions of the Unemployment Insurance Act, 1940 (Dominion)	1,500.00	B- 288
	Toronto, City of	Local Improvement—Sewers on West Don Roadway	55,215.00	B- 331
(l)	Toronto, City of	Lighting facilities at the rear of Adelaide Street and Cowan Avenue fire halls in conection with A.R.P. training	150.00	B- 353
(l) & (h)	Toronto, City of	Filing equipment required by the Land Titles Office (original approval $1,766.00)	1,870.00	B- 386
(l)	Toronto, City of	A.R.P. Census Cards and Warden Post Cards for the Toronto Civilian Defence Committee (A.R.P.)	700.00	B- 473
	Toronto, City of	Local Improvement—sewer on a portion of Aldbury Gardens	2,700.00	B- 488
(l)	Toronto, City of	Cost of services of Messrs. Glarkson, Gordon, Dilworth and Nash, in respect to the establishment of a centralized system of accounting	20,000.00	B- 507
(l)	Toronto, City of	Continuation of the work of the Independent Committee on Zoning	500.00	B- 554
(l)	Toronto, City of	Installation of traffic lights at the intersection of Gerrard Street, Coxwell Avenue and Eastwood Road	800.00	B- 555
(l)	Toronto, City of	Estimated cost and expense incidental to the city's application to the Board for approval of its building by-law No. 9868	1,000.00	B- 556
(b)	Toronto, City of	Local Improvements—pavement on lane first south of Mansfield Avenue and sidewalks on portions of Sellers Avenue and Yonge Street	2,547.00	B- 557-a-b-c
(b)	Toronto, City of	Local Improvements—pavement and sewer on a portion of the lane first north of Afton Avenue	3,338.00	B- 567
	Toronto, City of	Widening of portions of the pavement on Spadina Avenue south of Queen street	11,000.00	B- 576
	Toronto, City of	Watermain on a portion of Aldbury Gardens	2,065.00	B- 646
(a)	Toronto, City of	Local Improvement—sewer on lane first west of Spadina Avenue	1,465.00	B- 647
(l)	Toronto, City of	Expenditure to bring the Victoria Park Filtration Plant into operation	10,000.00	B- 664

(l)	Toronto, City of	Payment of wartime cost-of-living bonus to certain employees of the said Corporation	100,000.00	B- 689-a
(l)	Toronto, City of	Estimated cost of a judicial enquiry pursuant to Section 266 of "The Municipal Act" into the circumstances surrounding the passing of a by-law amending the residential restrictions in relation to the property at the south-east corner of Oxford Street and Bellevue Avenue	1,000.00	B- 689-b
	Toronto, City of	Revenue watermain on a portion of Cobalt Avenue	706.00	B- 757
(l)	Toronto, City of	Expenditure to cover the City's share of wartime cost of living bonus to watchmen at level crossings	2,659.00	B- 753
(j) & (k)	Toronto, City of	Issue of debentures to retire debentures of Town of Toronto Junction redeemable before maturity	762,100.00	B- 759
(e)	Toronto, Township of	Watermain on the south side of Lakeshore Highway and replacement of existing 2" metre on the said highway with a 6" metre—Local Improvement (on petition)	6,071.27	A-9987-a
(e)	Toronto, Township of	Watermain on Stavebank Road—Local Improvement (on petition)	4,850.00	A-9987-b
(e)	Toronto, Township of	Watermains on Hampton Crescent etc.—Local Improvement (on petition)	16,424.50	B- 585
(e)	Toronto, Township of	Watermain on Third Street and watermain and hydrants on Cherriebell Road—Local Improvements (on petition)	1,748.00	B- 684
	Tweed, Village of	Hot-Mix asphalt pavement on North Victoria Street—Local Improvement (on petition)	4,000.00	B- 458
	Vaughan, Township of	Construction and equipment of new school room in School Section No. 12	6,000.00	B- 781
	Wallaceburg, Town of	Local Improvements—pavements on Bridge Street etc.	13,000.00	B- 283
	Waterloo, Town of	Concrete walk on east side of Moore Avenue—Local Improvement (on petition)	490.00	B- 403-a
	Waterloo, Town of	Concrete sidewalk on the north side of Waterloo Street—Local Improvement (on petition)	1,600.00	B- 403-b
	Waterloo, Town of	Sewer on David St.—Local Improvement (on petition)	1,242.00	B- 403-c
(m)	Waterloo, Township of	Erection of schoolhouse in Section No. 30 (Parkway) and the purchase of furniture and other equipment therefor.	4,000.00	A-9946
(m)	Waterloo, Township of (Centreville)	Improvement to school building in P.S.S. No. 5	9,500.00	B- 65
(m)	Waterloo, Township of (Sunnyside)	Purchase of site and erection of school thereon in P.S.S. No. 31	37,500.00	B- 66
	Waterloo, Township of	Corporation's share of cost of certain drainage work in the townships of Waterloo, Wellesley and Woolwich	498.17	B- 319

(l)	Welland, City of	Waterworks extensions and enlargements	10,259.00	B- 210
	Wellesley, Township of	Construction of Dietrich Municipal drain	8,103.67	B- 44
	Westminster, Township of	Construction of the Edward St. extension drain	1,529.00	B- 24
(l)	Westminster, Township of	Purchase of a garage building to house their recently purchased road maintainer	300.00	B- 231
(a)	Westminster, Township of	Local Improvements—Watermains on Elmwood Ave. etc.	16,037.00	B- 329
(a)	Westminster, Township of	Local Improvements—Sanitary sewers on Edward Street etc. (with private drain connections)	27,539.80	B- 445
	Westminster, Township of	Sidewalks on Cliftonvale and Devonshire Avenues—Local Improvements (on petition)	1,649.00	B- 580-a-b
	Westminster, Township of	Watermain on westerly side of Wildwood Avenue—Local Improvement (on petition)	1,645.00	B- 619
	Willoughby, Township of	Repair and improvement of the Union Marsh drain and branches	2,206.85	B- 822
(m)	Woodbridge, Village of	Improvements to public school property	7,200.00	B- 558
(a)	Woodstock, City of	Local Improvements—2" bituminous wearing surface on Wilson and Cedar Streets	10,015.00	B- 427
	Woodstock, City of	Concrete sidewalk on William Street and 2" bituminous pavement on Wilson Street—Local Improvements (on petition)	565.00	B- 484-a-b
(a)	Woodstock, City of	Local Improvements—concrete sidewalk on Waterloo St. and sanitary sewer on Vincent street	565.00	B- 636
	Woodstock, City of	2" bituminous pavement on Hincks Street and 8" sanitary sewer on Quintin Place	1,000.00	B- 637-a-b
	Woolwich, Township of	Corporation's share of certain drainage work in the Townships of Woolwich, Wellesley and Waterloo	2,386.85	B- 318
	Woolwich, Township of	Purchase of road-making machinery	8,000.00	B- 471

VALIDATION OF DEBENTURE BY-LAWS

(Section 64 of Part IV of "The Ontario Municipal Board Act")

(Where capital expenditure approved prior to 1941)

Municipality	By-law Number	Purpose	Amount	Procedure File
Arnprior, Town of	1117	Construction and extension of sewer system along Albert Street.	14,900.00	A-9854
Barrie, Town of	1461	Balance of cost of the construction of an intercepting sewer and sewerage treatment plant.	48,000.00	A-8993
Barton, Township of	1811	Certain Local Improvements.	19,112.63	B- 749
Carleton, County of	1213	Construction and improvement of County Highways.	36,000.00	A-9348
Cornwall, Town of	14-1941	Certain Local Improvements.	25,194.18	B- 813-a)
	15-1941	Extensions and improvements to waterworks system.	22,805.82	B- 813-b)
Fort William, City of	3776	Consolidating amounts for Local Improvement works.	38,817.18	B- 97
Crowland, Township of	480-1941	Sanitary sewer on Yonge Street.	1,137.00	A-9733
Crowland, Township of	492-1941	Local Improvements—Sewers and watermains.	71,391.67	B- 613
Halton, County of	745	Construction and improvement of highways forming part of County Road System.	5,000.00	A-9852
Hespeler, Town of	695	Construction of sewer system and all necessary private branch drains and connections to the street line.	116,400.00	A-9240-a
Huntsville, Town of	623	Waterworks purposes.	2,451.00	A-9479
Kitchener, City of	2756	Construction of relief storm sewer.	55,500.00	A-9863
Kitchener, City of	2755	Certain Local Improvements.	9,460.04	A-9976
Leaside, Town of	728	Certain Local Improvements.	34,844.82	B- 14
Leaside, Town of	759	Certain Local Improvements.	92,129.66	B- 592
Neebing, Municipality of	583	Construction and furnishing of a Public School in School Section No. 1, Township of Neebing.	17,500.00	A-9886
North York, Township of	3007	Construction of certain waterworks and sanitary sewers.	29,070.87	A-9992-a
North York, Township of	3008	Construction of certain Black Base pavements and concrete sidewalks with curbs and curb.	14,448.83	A-9992-b
North York, Township of	3009	Construction of a Pumping Station and Force Main in Sewer Area No. 3.	5,500.00	A-9992-c

Ottawa, City of	8944	Local Improvement works.	2,304.11	B- 801-a)
	8945	Local Improvement works.	18,195.89	B- 801-b)
	8946	Local Improvement works.	26,000.00	B- 801-c)
	8957	Suburban Road construction.	18,000.00	B- 801-d)
	9403	Constructing, installing and extending certain watermains, water services and hydrants.	21,420.00	) B- 801-e)
Port Arthur, City of	2455	Main Sewer and House Sewer connections.	11,723.58	B- 506
Port Arthur, City of (and by-laws Nos. 2442, 2451 both inclusive thereby consolidated.	2454	Local Improvement Works.	56,882.99	B- 505
Rockcliffe Park, Village of (and By-laws Nos. 293, 294, 295, 296 and 297 thereby consolidated)	298	Local Improvement Works.	16,200.00	A-9942
St. Catharines, City of	4705	Local Improvement Works.	37,106.00	B- 583
Smooth Rock Falls, Trustees of Roman Catholic Separate School Board of, Town of	2	Purchase of a School House.	70,000.00	A-9643
Sudbury, City of	2183	Local Improvement Works.	40,000.00	A-9972
Swansea, Village of	862	Local Improvement Works.	2,231.60	B- 564
Teck, Township of	1004	Construction of waterworks and sewerage system.	64,650.00	A-9203
Teck, Township of	995	Certain floating indebtedness.	26,724.82	A-9825
Thorold, Township of	289(1941)	Certain watermains and sewers.	4,027.77	B- 433
Tisdale, Township of	526	Local Improvements, Sanitary Sewers and Watermains.	17,000.00	A-9269
Toronto, Township of	1264	Watermains on Mineola Road, Centre Road and Middle Road.	14,550.00	A-9503
Toronto, Township of	1269	Watermains on Pinewood Trail.	2,539.26	A-9784-a
Wallaceburg, Town of	1408	Black mulch pavement without curbs and gutters on certain streets.	15,000.00	A-9800

APPROVAL OF BY-LAWS

(Section 407 (2) of "The Municipal Act")

(Capital expenditures approved prior to 1941)

Municipality	By-law No.	Purpose	Amount	Procedure File
Arnprior, Town of	1117	Construction and extension of the sewer system along Albert Street.	14,900.00	A-9854
Cornwall, Town of	15-1941	Waterworks extensions and improvements.	22,805.82	A-8240 A-8086 & A-9849
Kitchener, City of	2756	Relief Storm Sewer.	55,500.00	A-9863
Ottawa, City of	9043	Constructing, installing and extending certain water-mains, water services and hydrants.	21,420.00	B- 326
Timmins, Town of	786	Construction of Waterworks.	31,590.10	B- 266

MISCELLANEOUS

ANNEXATIONS

(Section 16 of "The Municipal Act")

Municipality		Procedure File
Hagersville, Village of	Annexation of parts of lots 15 and 16 in the thirteenth concession of the township of Walpole	A-9797

ARBITRATIONS

Section 15 of "The Grand River Conservation Act, 1938"

		Procedure File
The Grand River Conservation Commission and Noble Greenaway	Expropriation of Lots Nos. 83 and 85, Plan 78 of the Village of Belwood, in the County of Wellington	A-9933

Section 79 of "The Highway Improvement Act"

Robert Schwertner and Department of Highways	Fixing of compensation for expropriation and damages to part Lots 295 and 296 S.S.T.R., Township of Sandwich South, County of Essex	B- 33
Sylvia Malenfant and Department of Highways	Fixing of compensation for expropriation and damages to Part Lot 295 N.T.R., Township of Sandwich South, County of Essex	B- 34

ASSESSMENT APPEALS

Hotel Belvedere Limited vs. City of London	B- 79
National Trust Company, Ltd. vs. City of Toronto	A-9914
Roher, Samuel, vs. City of Toronto	A-9909
Russell Industries Limited vs. City of Toronto	A-9617
Teck-Hughes Gold Mines Limited vs. City of Toronto	A-9579

ASSESSMENTS — FIXED

Section 405, (1) paragraph (b) of "The Municipal Act"
(as re-enacted by O.S. 1941, C. 35, s. 12, s.s. (1))

Municipality	By-law Number		Procedure File
Elmira, Town of	688	Naugatuck Chemicals Limited	B- 227
Elmira, Town of	689	Elmira Shirt and Overall Co. Ltd.	B- 228
Fort William, City of	3805	Assessments for certain temporary storage facilities for additional storage facilities for wheat during the present war emergency	A-9728
Owen Sound, City of	1041	Assessment on certain lands of Russel Brothers Ltd., in an amount of $6,000.00.	B- 746
Owen Sound, City of	1045	Assessment on certain lands of the William Kennedy & Sons Ltd. in an amount of $49,400.00.	B- 777
Paris, Town of	1025	Fixed assessment of $45,000.00 to Gypsum, Lime & Alabastine, Canada, Ltd.	B- 185

Port Arthur, City of	2468	Fixed assessments of certain storage facilities	B-721-a-i
Ross, Township of		Fixed assessment of $15,050.00 on certain lands of the Dominion Magnesium Limited	B- 820
Shackleton and Machin, Townships of	142	Approval of By-law Number 142—Fixed assessment to Spruce Falls Power and Paper Company, Ltd.	B- 679

DEFAULTING MUNICIPALITIES—REFUNDING PLANS

("The Department of Municipal Affairs Act")

	Procedure File
Essex, Town of	A-9891
Rainy River, Town of	A-9941

DEFAULTING MUNICIPALITIES—RELEASE FROM SUPERVISION

(Section 64 of "The Department of Municipal Affairs Act")

	Procedure File
Calvert, Township of	B- 768
Collingwood, Town of	B- 628
Dysart, Township of	B- 359
East York, Township of	B- 590
Etobicoke, Township of	B- 360
Fort Erie, Town of	B- 629
Kingsville, Town of	B- 625
Leamington, Town of	B- 624
Leaside, Town of	B- 357
Long Branch, Village of	B- 630
Midland, Town of	B- 626
Mimico, Town of	B- 621
New Toronto, Town of	B- 622
Niagara Falls, City of	B- 362
North Bay, City of	B- 363
North York, Township of	B- 361
Pembroke, Town of	B- 643
Penetanguishene, Town of	B- 627
Scarborough, Township of	B- 676
Sudbury, City of	B- 351
Thorold, Town of	B- 623
Trenton, Town of	B- 358
Weston, Town of	B- 598
Windsor, City of	B- 300
York, Township of	B- 574

DETACHMENT OF FARM LANDS FROM TOWN OR VILLAGE

(Section 21 of "The Municipal Act")

Municipality		Procedure File
West Lorne, Village of	Application from Daniel and Annie Clark for detachment of Village Lots Nos. 106, 107 and 108, Registered Plan 199, and the annexation to the Township of Aldborough	B- 261
L'Original, Village of	Application of Ephrem Leclair et al for detachment of certain farm lands from the Village and annexation of same to the Township of Longueuil	A-9828

HIGHWAYS—CLOSING OF BY DEPARTMENT OF HIGHWAYS

(Section 79 (a) of "The Highway Improvement Act")

Municipality		Procedure File
Whitby, Town of	Closing of that part of Annes Street lying between Victoria Street and the Toronto-Oshawa Divided Highway	B- 41

HIGHWAYS—(COUNTY)—ABANDONMENT OF PART OF

(Section 468 (3) of "The Municipal Act")

Municipality	By-law Number		Procedure File
Frontenac, County	653B (1941)	Part of the "Front Road" being parts of broken front in front of Lots 10, 11 and 12, Concession 1, of the Township of Kingston	B- 59

HIGHWAYS (NARROW)

(Section 502 (2) of "The Municipal Act")

Municipality		Procedure File
Bala, Town of	Opening of a highway leading from Highway No. 69 to Ragged Rapids in lieu of the portion of the Highway closed by By-law No. 241 of the said Corporation	B- 373
Barton, Township of	Opening of a highway from the southerly limit of Central Avenue as shown on Plan of Easthaven Survey Plan 702, southerly to King Street (Barons Avenue)	A-9982
Mountain, Township of	Opening of a highway across the east half of Lot 18 in the First Concession of the Township	B- 609
Port Arthur, City of	Opening of a highway (St. George Street) on a portion of Lot 15 registered Plan 116 and to open up and establish a portion of the said Lot 15 as a public lane	B- 577
Williamsburg, Twp. of	Opening of a highway in the 6th Concession of the Township	A-9834

Windsor, City of	Opening of portion of Highland Avenue	B- 750
York, Township of	Opening of a highway over Lot 925 and part of Lot 924 as shown on registered Plan for the east and west Registry Division of the County of York	A-7987

INCREASED BORROWINGS BY MUNICIPALITIES

(Section 339 (2) of "The Municipal Act")

Municipality	Amount	Procedure File
Larder Lake, Town of	90%	B- 704
Lennox and Addington, County of	100%	B- 409
St. Marys, Town of	90%	B- 766
Teck, Township of	90%	B- 670
Wellington, County of	100%	B- 370

LEGISLATION (SPECIAL)

Municipality		Procedure File
East York, Township of	Approval of By-law Number 3141 amending its By-law Number 2474, respecting the salary for Reeve and Members of Council (Section 2, subsection (2), Township of East York Act, 1935)	B- 28
Forest Hill, Village of	Approval of By-law Number 1392 amending By-law Number 578, changing the location of Vesta Drive so as to permit the development of the south side of Shallmar Boulevard and the north side of Vesta Drive (Section 3 of Village of Forest Hill Act, 1937, Chapter 89)	A-7240
Toronto, City of (Board of Trustees of the Roman Catholic Separate Schools)	Recommendation to the Lieutenant-Governor for his Proclamation to bring into force the Toronto and Suburban Separate School Board Act, 1941	B- 99
Toronto, City of (Board of Trustees of the Roman Catholic Separate Schools)	Approval of the appointment of three persons to constitute an Equalization Commission (Section 8, Toronto and Separate School Board Act, 1941)	B- 99
Swansea, Village of	Approval of By-law No. 880 authorizing the payment of a fixed annual allowance of $400.00 to the Deputy Reeve and $300.00 to each Councillor "The Village of Swansea Act 1941" (chapter 79, section 9)	B- 748
York, Township of	Adoption of the Report of the Referee appointed by the Board to value, adjust and determine all rights and claims (if any) of the several transportation districts or areas dissolved by By-law 11929 (Township of York Act, 1935)	A-9393
York, Township of	Appointment of a Referee to value, adjust and determine in an equitable manner all rights and claims between the respective parts of the Township made into one sewer area under the provisions of By-law No. 11996 (Section 7, Township of York Act, 1935)	A-9956

LICENSE FEE

(Section 420 (11) of "The Municipal Act")

Municipality	Purpose	Procedure File
Galt, City of	Annual Fee of Twenty-five Cents for Bicycle	B- 742
Preston, Town of	Annual Fee of Twenty-five Cents for Bicycle	B- 738

LOCAL IMPROVEMENTS—APPROVAL OF UNDERTAKING OF

(Section 8 of "The Local Improvement Act")

Municipality	Notice of Intention Dated	Works	Procedure File
Sault Ste. Marie, City of	November 12th, 1940	Improvement of certain streets in Wards 1, 2, 3, 4, 5 and 6 by treating with tar	A-9922

LOCAL IMPROVEMENTS—PART ONLY OF WORK

(Section 18 of "The Local Improvement Act")

Municipality	Amending By-law	Original By-law	Procedure File
Port Arthur, City of		2386	A-8382-d
Sudbury, City of	2188	2068	A-8554-a
Toronto, City of	15491	15324	A-9242-3
Toronto, City of	15478	15324	A-9242-4

"THE PLANNING AND DEVELOPMENT ACT," "THE LAND TITLES ACT" AND "THE REGISTRY ACT"—PLANS OF LAND SUBDIVISIONS

Owner	Description	Procedure File
Anglin, S. & Co. Ltd.	Part w. ½ Farm Lot 22 (also referred to as Part Lot 80 Rowan and Moore's Survey) City of Kingston	B- 31
Armstrong, Wm. A.	Part Lot 4, Range 1, Kingsville Reserve, Township of Etobicoke	B- 390
Allan, Thos.	Part Lot 53, Con. 1, Tp. of Ancaster, County of Wentworth	B- 486
Anglo-Canadian Associates Ltd.	Lot 2, Con. II, Tp. Neebing (now in City of Fort William)	B- 653
Ashton, Thos.	Part Lot 35, Con. "A", Tp. Scarborough (also Registry Act)	B- 793
Baldwin, Lawrence, Heyden, Estate of	Part Lot 23, Con. III, from the Bay including Block "C", Plan 1895 York, Tp. and County of York, all in Village of Forest Hill	B- 150
Breman, Herbert	Part Lot 33, Con. II, Tp. Saltfleet, County of Wentworth	B- 307
Crosthwaite, H. F.	Part Lot 3, Con. III, Tp. Barton, now in City of Hamilton ("H. F. Crosthwaite Survey No. 1)	B- 191
Canadian Pacific Railway Co.	North ½ Lot 6, Con. III, Tp. of McKim, now in City of Sudbury	B- 353
Columbian Rope Co. Ltd.	Part Lot 18, Con. V, Tp. Grantham, now in City of St. Catharines, and part Lot No. 47 on the Dougan Plan No. 70	B- 469
Christakos, Antoinette	Part Lot 4, Con. III, Tp. McKim, now all in City of Sudbury	B- 528
Cooper, Alf. & Co.	Lot 24, Con. III, Tp. Neebing, Dist. Thunder Bay	B- 529
Chippewa, Village of	Lots 45 to 50 and unopened lane on south-easterly side of Main Street &c.	B- 824
Davis, Robert, Estate of	Part Lot 10, Con. II from the Bay, Tp. East York, Co. York.	B- 496
East York, Township of	Lot 13, R. Plan 95 (York)	B- 239
East York, Township of	Parts Lots 3, 4 and 5, Con. II from the Bay (Tp. York) Tp. East, County of York	B- 293
East York, Township of	Blocks A, B, C, D, E and F. Reg. Plan 3015 York, Township of East York	B- 495
East York, Township of	Resubdivision of Lots 1 to 20 (inclusive) Reg. Plan 2984 and Part Lot 9, Reg. Plan 95, York, Township East York, County of York	B- 729
Francis, George Edward (Executor of Estate of Robt. S. Francis)	Lot 8 and part Lots 5 and 7, Con. V., Twp. of Franklin, District of Muskoka	B- 163
Faris, Walter	Part Smith and Kerby Tract in Tp. Brantford	B- 659
Galt, City of	Part Lot 2, Con. 10, west of the Grand River (Registry Act)	B- 18
Gallie, Wm. H.	Part westerly parts Lots 43 and 44, Lake Front Concession, Tp. Plympton, Co. Lambton	B- 35

Gage, Geo. C. et al	Part Lot 2, Con. III, Tp. Barton, Co. Wentworth (Churchill Park)	B- 543
Groban Land Co. Ltd.	"Westwood Addition" being subdivision of part of Gore of Township of Ancaster (now in City of Hamilton)	B- 597
Himmin, Jacob J.	Part Lot 11, Con. III, Tp. Barton (City of Hamilton)	A-9928
Hull, Sackville	See Tiplady, John Turnbull	
Henderson, W. T. et al	Parts Lots 9 and 10, east of Paris Road, Part Lot 1, east of Elm St., Part Lot 1, west of Elm Street, Part Lot B, Plan 397 (formerly Elm Street)—all Plan No. 31, Township of Brantford)	B- 124
Hewitt, Joseph A.	Part Lot 5, Range 1, Kingsmill Reserve and Part Registered Plan 3010 York, Township of Etobicoke, County of York	B- 272
Hewitt, Joseph A.	Part Lot 6, Range 1, Kingsmill Reserve, Twp. of Etobicoke, County of York	B- 416
Harrison, William	Part Lot 2, Con. III, Township of Barton, County of Wentworth ("East Haven Annex")	B- 537
Johannsen, Charles A.	West half Block 57, Registered Plan 15632 City of Ottawa, County of Carleton	B- 544
Katainen, Anne	Part Lot 1, Concession III, Township of Mountjoy, District of Cochrane (Planning and Development Act and Land Titles Act)	B- 72
Lochead, Mrs. Rachel	Part Lot 9, Concession III, Township of Dryden (Planning and Development and Land Titles Acts)	B- 290
Lankin, George A.	Parts Lots 9 and 10, Registered Plan 95 and Part Block "C" Registered Plan 2984, Township of East York, County of York	B- 571
Miller, S. R. (Estate of)	Part Lot 14, Concession IV, Township of Barton, County of Wentworth (now in City of Hamilton)	B- 612
MacFarland, Ewart G. and Elsie I.	Part Farm Lot 21, Concession 1, Township of Kingston (now in City of Kingston)	B- 614
MacKey, J. J.	Part Plan M.57, East ½ Lot 8, Concession II, Township of McKim, District of Sudbury	B- 692
Meretsky, Simon et al	Part Farm Lot 110, McNiffs' Survey, formerly in Concession 1, Township of Sandwich East (now in City of Windsor)	B- 792
McCullough, John	Part Mining Claim S.32317, Township of Osway, District of Sudbury (Jeromston Townsite)	A-9959
McCannan, Herbert J.	Part Lots 50 and 51, Registered Plan 154 City of Peterborough and part Park Lots 7, 8 and 9, Lot 13, Con. XII, Township of North Monaghan (now in City of Peterborough)	B- 83
McCreery, Allan N.	Part Farm Lot 81, Con. I, Township of Colchester South, County of Essex	B- 474
McDonald, J. F.	Lot 25, Concession VI, Township of Perry, District of Parry Sound	B- 734

North York, Township of and Hydro Electric Power Commission of Ontario	Approval of Plan amending Plan 2419, being Part Lot 21, Con. I, west of Yonge St., Township of North York, County of York	B- 449
Ottawa, City of	Parts Registered Plans 222921 and 114306 (showing Kenilworth Avenue, Hutcheson Avenue, Reid Avenue, Barrie Avenue, First Street, and Georgina Street at less than 66')	A-9980
O'Grady, James	Part Lot VI, Township of McKim, District of Sudbury	B- 527
Ontario, Province of	(Inspector of Legal Offices) Part Farm Lot 10C, Concession II, Township of Sandwich East, County of Essex	B- 805
Page, Hubert	Part South ½ Lot 8, Concession II, East of Yonge Street, Township of North York, County of York	B- 246
Port Arthur, City of	Part Lot 184, Registered Plan 250, being part Mining Location "B", City of Port Arthur (showing opening of Morse Street)	B- 337
Port Arthur, City of	Proposed exchange of properties with School Board for lane outlet (known as "The Cornwall School Lane")	B- 536
Pilotte, Isidore	Part west ½ Lot 6, Concession I, Township of Garson, District of Sudbury	B- 573
Port Arthur, City of	Approval of Plan showing extension of St. George Street and opening of lane easterly therefrom to rear of Lots fronting on Dawson Street	B- 577
Provident Investment Co.	Parts Lots 2 and 12, Registered Plan 310 (York) Township of East York, County of York	B- 674
Port Arthur, City of	Approval of Plan showing extension of Tupper Street from High Street to Pine Street at width of 24' (Part Lot 1, Concession "B", Township of McIntyre)	B- 802
Ratcliffe, E. B.	Part Lot 1, Concession 3, Township of Barton, ("East Anglia Survey)	B- 387
Richmond, Ursula	Part Lot 9, Concession III, Township of North Gwillimbury, County of York	B- 671
Rollason, W. B. & Co. Ltd.	Lots 154 to 159 and Lots 164 to 170 (inclusive) of Geneva Gardens, Plan No. 139 and part Lot 16, Concession V, Township of Grantham, (now in City of St. Catharines)	B- 693
Shannon, Aquila	Westerly part of Lot 32, L. R. W. Concession, Township of Hay, County of Huron	A-9920
Sharp, Robert and Alexander	Part Lot 14, Con. IV, Township of Barton (now in City of Hamilton, "Tweedsmuir Park")	B- 143
Shaver, Morley Edward	Part Lot 12 and Part Cobourg and Peterborough Railway Right of Way, Registered Plan No. 64, City of Peterborough (Planning and Development and Land Titles Act)	B- 186
Sharp, Ida May	Part Lot 30, Con. VI, Township of Eastnor, County of Bruce	B- 193

Strong, E. Carmen, Ltd.	Part Lot 13, Con. II, S.D.S. Toronto Township	B- 198
Sutton, F. J. et al	Part Lot 2, as shown on Plan of Part Lot 7, Concession X, formerly in Township of North Dumfries, now in City of Galt, and Part Lot 7, Concession V, Township of North Dumfries, County of Waterloo	B- 578
Sacred Heart College of City of Sudbury	Part Lot 5, Concession IV, Township of McKim, (now in City of Sudbury)	B- 660
Saya, Daniel John	Part Lot 19, Concession A and Part Park Lot A, Concession A, Registered Plan No. 91, Township of McDougall, and Part Lot A, Concession XX and Part Lot A, Registered Plan 91, Town of Parry Sound, District of Parry Sound	B- 812
Tiplady, John T.	Approval mortgage to Sackville Hull on parts Lots 10 and 11, Concession I, Township of West Flamboro, County of Wentworth	A-9957
Townray, Charles Robt. et al	Part Lot 15 and part Lot (unnumbered) as shown on 40 Acre Block No. 73A. City of St. Catharines, County of Lincoln	B- 451
Tefft, Roberta	Part Lot 16, Concession II, West of Yonge Street, Township of York, County of York (in Municipality of North York)	B- 717
Taylor, C. E.	Part Lot 6, Broken Front Concession, Township East Flamboro, County of Wentworth	B- 739
Tuckett, J. R.	Parts Lots 6 and 5, Range 3, Township of Pickering, County of Ontario	B- 762
Tough, Calvin R.	Part Lots 27 and 28, Concession VI, Township of Machin, District of Parry Sound	B- 811
Wagner, John	Part Lot 6, Concession I, Township of McKim, District of Sudbury	B- 122
Westlake Properties Ltd.	"Parkside Gardens", Part Lot 21, Concession II, Township of Barton, Part Lots 9 and 10, Sir Allan McNab's Survey; all Lots 704 to 723 and 16' strip south of Lot 707; Part Lot 621, Part Block 500 Woodland Survey, Registered No. 634; All Lots 304 to 322, and 401 to 419 and Part Norwood Road, Princess Heights Survey, Registered No. 679 (all now in City of Hamilton)	B- 170
West Parkroad Realty Company, Ltd.	Part Lot 4, Concession III west of Yonge Street, Township of North York, County of York	B- 332
Wedlake, George, Estate of, et al	Lots 51 and 52, A and 1 to 18 (inclusive), Block 29, and Front Street, Plan 207, Village of Port Dover, County of Norfolk	B- 425
York, Township of	Parts Blocks A, B, and H, Registered Plan 2599, Township and County of York	B- 440

RAILWAYS (PROVINCIAL)—ORDERS ISSUED BY THE BOARD RESPECTING

		Procedure File
Cornwall Street Railway, Light and Power Co., Limited	Approval of Plan dated the 1st day of February, 1941, showing new freight route to the Howard Smith Paper Mills	A-9947
Toronto Transportation Commission	Approval of proposed emergency support for life guards on P.C.C. cars	B- 252

RESTRICTED AREAS—ESTABLISHMENT OF

(Section 406 of "The Municipal Act" as re-enacted by O.S. 1941, C.36, s.13)

Municipality	By-Law No.	Area Restricted	Procedure File
Forest Hill, Village of	1446	Briar Hill Avenue, Ridelle Avenue, Roselawn Avenue, Pontiac Street, Oneida Street and Nokomis Street	B- 268
Forest Hill, Village of	1433	Ridgehill Drive between Glenarden Road and Rosebury Avenue	B- 120
Fort Erie, Town of	858	(As amended by By-law No. 860 in part) Creation of restricted area as described therein	B- 400
Kingston, Township of	417	Creation of restricted district or zone wherein no residence shall be erected at a cost of less than $1,200.00	B- 180
London, Township of	2003	Creation of restricted area in that portion of the Township lying to the west of the City of London more particularly described in the By-law	B- 168
London, Township of	2004	Creation of restricted area in that portion of the Township lying to the east of the City of London more particularly described in the By-law	B- 169
North Monaghan, Tp. of	1196	Area covered by By-law	B-434-a
North Monaghan, Tp. of	1197	Area covered by By-law	B-434-b
North York, Tp. of	2940	Establishment of restricted district composed of part of the south half of Lot 19, in the First Concession west of Yonge Street (as amended by By-law No. 2992)	A-9835
North York, Tp. of	3002	Land fronting on Bathurst Street	B- 202
Peterborough, City of	4185	(as amended by By-law No. 4194) Portion of City bounded on the east by the western limit of Burnham Street and the production southerly of said western limit of Burnham Street to Little Lake, on the south by the line of the Canadian Pacific Railway, on the west by the Otonabee River, and on the north by the southern limit of Dale Avenue	B- 470
Portsmouth, Village of	553	Prohibiting the erection of houses within the village at a less cost than $1,500.00	B- 421
Port Stanley, Village of	860	Land and buildings within Areas 1 (Western) and 2 (Eastern) in the Village wherein (a) no land shall be used for or occupied by tents, cabins or trailers for the accommodation of tourists or persons other than members of the family of the owner of the land and (b) No building shall be erected or used within the area except for private residential purposes	A-9533
St. Catharines, City of	4676	Spruce Street, Linden Street, St. Patrick Street, Junkin Street, Fitzgerald Street, Wiley Street and Gibson Place	B- 190
St. Catharines, City of	4681	Pleasant Avenue	B- 218

St. Clair Beach, Village of	188	Establishing residential districts	A-9937
Scarborough, Tp. of	2066	(Consolidating By-laws Nos. 2051 and 2056 and amended by By-law 3064) establishing business and residential districts in certain designated sections of the Township	B- 378
Stamford, Township of	798 1941	Establishing part of Lundy's Lane in the Township as a restricted area	B- 321
Swansea, Village of	834	Establishing building restrictions for Zone 1 which is sub-divided into Sections A-J (except Sections E & I)	A-9832
Swansea, Village of	881	Establishing building restrictions for Zone 4, which is sub-divided into Sections B, C, D, E, G, I and J	B- 779
Tecumseh, Town of	447	Area of land bounded on the north by Lake St. Clair, on the south by the north side of Riverside Drive and on the west by the east limit of Lesperance Road	A-9918
Toronto, City of	15406	Either side of Leslie Street between Queen and Gerrard Streets	A-9510
Toronto, City of	15520	Residences of a lesser height than two storeys and costing less than $6,000.00 on lands abutting certain highways in Lawrence Park East	A-9907
Toronto, City of	15521	Residences of a lesser height than two storeys and costing less than $6,000.00 on lands abutting St. Hildas Avenue and Aldbury Gardens and portions of Glengrove Avenue East, Blythwood Road and Strathgowan Avenue	A-9908
Toronto, City of	15590	Prohibiting the use of land or the erection or use of buildings for public hospital purposes in Ward 8	B- 184
Toronto, City of	15622	For certain residential purposes only land on Walker Avenue, except parts of Lots Nos. 2 and 3, according to Plan 474	B- 548
Whitby, Township of	1422	Regulating the construction, alteration or repair of buildings within the limits of the Township of Whitby	B- 539
York, Township of	11962	Areas described as Parcel Numbers 1, 2, 3 and 4	A-9788
York, Township of	11980	Area designated as "Humberview-Langmuir"	A-9798
York, Township of	12092	Prohibiting the erection, parking, placing or use of any tent, cabin trailer or house on wheels in a certain defined area	B- 725

RESTRICTED AREAS—REPEAL OR AMENDMENT OF

(Section 406 of "The Municipal Act" as re-enected by Section 13, Chapter 35, O.S. 1941)

Municipality	Amending By-law No.	Original By-law No.	Areas Affected	Procedure File
East York, Township of	3291	1243	Addition to Clause 1 or original By-law of the southerly 20' throughout from front to rear of Lot 56, Plan 1336	B- 280
Forest Hill, Village of	1416	285	Lots 161 and 162, Plan 824	B- 4
Forest Hill, Village of	1458	1032	Part of Lot 70, Plan 2796	B- 334
Forest Hill, Village of	1471	73	Parts of Lots 64, 65 and 66, Plan 1688	B- 582
Forest Hill, Village of	1474	73	Portion of the basement of 244 Lonsmount Drive to be used as a Doctor's office	B- 644
Forest Hill, Village of	1475	1433	Lots 15, 16, 17, 18, 19, 20 and 21, Plan 2825	B- 645
Forest Hill, Village of	1478	730	Paragraph 1 of original By-law repealed and use of land and buildings except for detached one family dwelling house prohibited on either side of Castlefield Avenue, St. Clement's Avenue and Briar Hill Avenue between Caldow Avenue and the East Village limits	B- 680
London, City of	C.P.18-250	7191	Lots immediately adjacent to the property owned by the Children's Aid Society on the west side of Wharncliffe Road, known as Municipal No. 109 Wharncliffe Rd.	B- 579
London, City of	C.P.17-242	7191	54-56 York Street for the purposes of a machine shop	B- 595
North Monaghan, Township of	1195	1065-6	Penalties for breach of provisions of certain by-laws	A-6134-6135
North York, Township of	3001	1100	Amendment of paragraphs 1 and 4 and addition of sections 2a and 5a	B- 56
Ottawa, City of	8996	7604	St. George's Ward	B- 101
Ottawa, City of	8997	8498	Portion of Melrose Avenue and other streets (building line)	B- 107
Ottawa, City of	9040	3948	Delaware Avenue	B- 248
Ottawa, City of	9061	5518	Lots 1-7 (north side) and Lots 8-14 (south side) Besserer Street	B- 477

Ottawa, City of	9076	6839	Church on Lots 2106-7 south side Byron Street and Lot 2102 west side Holland Avenue	B- 611
Ottawa, City of	9099	3948	Delaware Avenue	B- 737
Port Arthur, City of	2424	2326	Lots 219-228 inclusive, Lots 276 to 285 inclusive, Lots 333 to 342 inclusive, Lots 390 to 399 inclusive, Lots 447 to 456 inclusive, Lots 504 to 513 inclusive, Lots 522 to 535 inclusive (Plan M-43)	A-9905
Port Arthur, City of	2463	2253	Lot 3, Block 20, Plan 121	B- 499
St. Catharines, City of	4665	3428	Part of Church Street—building line	B- 215
St. Catharines, City of	4671	3269	Part of Merritt Street—building line	B- 216
St. Catharines, City of	4672	4095	Bond Street, St. Paul Street and Geneva Street	B- 217
St. Catharines, City of	4682	3870	Kensington Gardens—Thairs Avenue—building line	B- 219
St. Catharines, City of	4696	3269	North side of Merritt Street from Ontario Street to 110 feet west of the westerly limit of St. Thomas Street—building line	B- 422
Scarborough, Township of	3071	2066	Victoria Park Avenue from Winston Avenue to Lindon Avenue	B- 651
Swansea, Village of	868	834	Lot 215, Plan M.356	B- 638
Toronto, City of	15514	12604	Permitting the erection of an apartment house at the northeast corner of Oriole Parkway and Oriole Crescent	A-9883
Toronto, City of	15516	11986	Conversion of 382 Palmerston Avenue into a duplex dwelling house	A-9884
Toronto, City of	15528	11986	Conversion of 373 Palmerston Avenue into a duplex dwelling house	A-9943
Toronto, City of	15529	11986	Erection on certain lands south of No. 469 Palmerston Avenue of a duplex dwelling house	A-9944
Toronto, City of	15551	11986	Erection of two-family residences, or conversion into two-family residences of existing dwelling houses fronting on either side of Palmerston Avenue between College Street and Bloor Street	B- 19
Toronto, City of	15562	6061	Erection of three-storey apartment houses or the conversion of existing dwelling houses into three-family dwelling units, fronting on either side of Beverley Street, between College Street and Cecil Street	B- 117

Toronto, City of	15569	7867	Sale of goods, wares and merchandise on lands abutting on either side of Eglinton Avenue West between Oriole Parkway and the west City Limits	B- 118
Toronto, City of	15570	15037	Erection of or the conversion of existing dwelling houses into two-family residences on certain lands adjoining Wychwood Park	B- 156
Toronto, City of	15573	6061	Erection of apartment houses, not exceeding four storeys in height, fronting on either side of Elm Grove Avenue between Melbourne Avenue and King Street West	B- 157
Toronto, City of	15574	11957	Conversion into a three-family dwelling house of any existing dwelling house fronting on either side of Spadina Road between Lowther Avenue and Bernard Ave.	B- 158
Toronto, City of	15575	6061	Conversion into a three-family dwelling unit of any existing dwelling house fronting on either side of Cecil Street between Huron Street and Beverley Street	B- 159
Toronto, City of	15586	8880	Conversion into a three-family apartment house of any existing dwelling house fronting on the north side of Lowther Avenue between Brunswick Avenue and Walmer Road	B- 181
Toronto, City of	15587	5078	Use of lands or erection or use of buildings fronting on the south side of Queen Street West between Jameson Avenue and Dowling Avenue for store purposes	B- 182
Toronto, City of	15589	6061	Conversion into a three family apartment house of any existing dwelling house fronting on either side of Euclid Avenue, between Lennox Avenue and Bloor Street West	B- 183
Toronto, City of	15600	14780	Conversion of any existing dwelling house fronting or abutting on the west side of Oriole Parkway between Burnaby Boulevard and Willowbank Boulevard into a three-family apartment house	B- 230
Toronto, City of	15598	6061	Conversion into a three-family apartment house of any existing dwelling house fronting on the south side of St. John's Road, between Laws Street and Evelyn Ave.	B- 241
Toronto, City of	15605	11986	Conversion of any existing dwelling house fronting or abutting on either side of Palmerston Avenue, between Lennox and Herrick Streets, into a three-family apartment house	B- 309

Toronto, City of	15606	13941	Use of lands or erection and use of buildings fronting on either side of Gerrard Street, between Greenwood Avenue and Highfield Road, for certain purposes	B- 310
Toronto, City of	15607	13944	Either side of Gerrard Street East, between Greenwood Avenue and Highfield Road	B- 311
Toronto, City of	15610	14236	Use of lands or the erection and use of buildings fronting on either side of Brandon Avenue, between Dufferin Street and Lightbourne Avenue, for storage, warehouse and light manufacturing purposes	B- 312
Toronto, City of	15612	7867	Use of lands fronting on the south side of Queen St. West, between Jamieson and Dowling Avenues, for used car lot purposes	B- 314
Toronto, City of	15623	6061	Conversion into a three-family apartment house of any existing dwelling house fronting on either side of Madison Avenue, between Lowther and Bernard Avenues	B- 547
Toronto, City of	15624	11986	Conversion of any existing dwelling house fronting or abutting on either side of Palmerston Avenue between College and Ulster Streets into a three-family apartment house	B- 548
Toronto, City of	15625	8514	Use of lands or the erection and use of buildings fronting on certain portions of Coxwell Avenue for store purposes or for the purposes of a veterinary hospital or clinic for dogs and cats	B-549
Toronto, City of	15626	14236	Erection and use of buildings fronting or abutting on either side of Brandon Avenue between Dufferin Street and Lightbourne Avenue	B- 550
Toronto, City of	15627	7734	Erection and use of undertakers' establishments on the east side of Mount Pleasant Road, between Soudan Avenue and Eglinton Avenue East	B- 551
Toronto, City of	15629	9495	Conversion of existing dwelling houses fronting on the north side of Heath Street West between Yonge Street and Bryce Avenue into two-family dwelling houses	B- 552
Toronto, City of	15634	11986	Erection or use of buildings on either side of Palmerston Avenue between Bloor and Lennox Streets for the purpose of doctors' offices	B- 593

Toronto, City of	15641	11862	Conversion into three-family apartment houses of existing dwelling houses on the south side of Erskine Avenue between Yonge Street and the east boundary of Lot No. 137, Plan No. 556	B- 656
Toronto, City of	15653	6061	Conversion of any existing dwelling house on either side of Markham Street, between College and Ulster Streets, into a three-family apartment house	B- 702
Toronto, City of	15653	6061	Conversion of any existing dwelling house on either side of Markham Street, between College and Ulster Streets, into a three-family apartment house	B- 702
Toronto, City of	15661	12958	Erection and location of buildings on the east side of Castlewood Avenue, between Roselawn and Castlefield Avenues closer to the street line and side lot lines than the distances prescribed by the original by-law	B- 728
Toronto, City of	15657	11356	Varying the building line restriction on the east side of Oriole Road between Heath Street West and Lonsdale Road	B- 730
Toronto, City of	15658	11356	Varying the building line restriction on the east side of Mount Pleasant Road between Sheldrake Boulevard and Sherwood Avenue	B- 731
Toronto, City of	15659	7734	Erection or use of buildings or the use of lands on a portion of Merton Street east of Yonge Street for light manufacturing purposes	B- 732
York, Township of	12050	11789	Erection of stores and other specified businesses on lands fronting on a part of the west side of Jane St.	B- 385

SINKING FUNDS—USE OF SURPLUS AND AUTHORITY TO DISPENSE WITH FURTHER LEVY FOR, WHERE AMOUNT IN SINKING FUND SUFFICIENT

(Section 321 (a) and (b) of "The Municipal Act" (as enacted for Section 18 O.S. 1939, C.30)

Municipality		Procedure File
Peterborough, City of	Debts created by By-laws 1772, 1814, 2455, 3080, 1788, 1704, 1906, 2467, 2469, and 2463	B- 457

TOWNSHIP—(UNORGANIZED)—ERECTION OF INTO STATUS OF TOWN

(Section 426 of "The Municipal Act")

Municipality	Procedure File
Tisdale, Township of	A-9991

WEIGH SCALES AND WEIGHING OF COAL AND COKE

(Section 408 (11) of "The Municipal Act")

Municipality	By-law Number	Amending By-law	Purpose	Procedure File
Hamilton, City of	5255	4586	Closing of Weigh Scales at 12 o'clock noon every Saturday throughout the year	B- 675

ORDERS ISSUED BY THE BOARD UNDER "THE TELEPHONE ACT"

(R.S.O. 1937, Chapter 261)

		Procedure File
Addison Rural Independent Telephone Co. Ltd.	Approval of by-laws governing the control and management of the affairs of the Company	B- 178
Addison Rural Independent Telephone Co. Ltd.	Approval of annual charges to shareholders for telephone service	B- 460
Arran Municipal Telephone System	Approval of annual charge of $10.00 to subscribers	A-9970
Artemesia Municipal Telephone System	Approval of tolls	B- 713
Beckwith and Montague Telephone Co. Ltd.	Approval of tolls	B- 763
Bell Telephone Company of Canada	Approval of purchase by the Municipal Corporation of the Township of Mersea of certain plant and equipment from	B- 508
Bruce Municipal Telephone System	Authority to invest an amount not exceeding $500.00 of Depreciation Fund in interest-bearing securities	B- 15
Byron Telephone Company, Ltd.	Approval of By-law Number 15	B- 816
Carlow Municipal Telephone System (operated by Twp. of Carlow)	Authority to invest an amount not exceeding $300.00 of Depreciation Funds in interest-bearing securities	B- 322
Clarence Telephone Company, Limited	Authority to invest $400.00 of Depreciation Funds in interest-bearing securities	A-9989
Coe Hill Rural Telephone System (C. S. Rollins and W. H. Gilroy)	Sale of system to Charles Howard Gunter (to be known as the Wollaston Rural Telephone System)	A-9955
Derby Telephone Company, Ltd.	Approval of increased charges	A-9558
Dunsford Telephone Light and Power Co-operative Assoc'n. Ltd.	Authority to invest $1,600.00 of Depreciation Funds in interest-bearing securities	B- 201
East Middlesex Telephone Company, Ltd.	Authority to invest $500.00 of Depreciation Funds in interest-bearing securities	B- 240
East Middlesex Telephone Company, Ltd.	Authority to expend a portion of Depreciation Reserve upon new construction, extensions and additions to system	B- 568
Goderich Twp. Municipal Telephone System	Increased Charges	B- 419
Gore Bay Municipal Telephone System	Authority to invest an amount not exceeding $700.00 of Depreciation Funds in interest-bearing securities	B- 338
Gosfield North Municipal Telephone System	Authority to invest $1,081.32 of Depreciation Funds in interest-bearing securities	A-9954
Halton Telephone Company, Ltd.	Authority to invest $1,000.00 of Depreciation Funds in interest-bearing securities	B- 233

Hopetown Telephone Company, Ltd.	Authority to invest $300.00 of Depreciation Funds in interest-bearing securities	B- 234
Howick Municipal Telephone System	Approval of date for holding Annual Meeting	A-9994
Ingersoll Telephone Company, Limited.	Authority to revise rate to be set aside as reserve for depreciation	B- 37
Ingersoll Telephone Company, Limited	Authority to expend a portion of depreciation reserve upon new construction, extensions and additions to system	B- 700
Ivy-Thornton Telephone Company, Ltd.	Authority to invest $500.00 of Depreciation Funds in interest-bearing securities	B- 232
Kerns Municipal Telephone System	Approval of sale of system to the Northern Telephone Company, Ltd.	B- 226
Kerns Municipal Telephone System	Approval of By-law No. 297	B- 354
Laurel Telephone System	Approval of purchase of system from Wilfred Thomas Smith by Earl Stevenson	A-9958
London Municipal Telephone System	Approval of By-laws Nos. 1 and 3	B- 788
London Municipal Telephone System	Approval of telephone tolls	B- 821
Mallorytown Telephone Company, Ltd.	Authority to invest $500.00 of Depreciation Funds in interest-bearing securities	B- 372
Medora and Wood Municipal Telephone System	Approval of date for holding of annual meeting.	A-9951
Medora and Wood Municipal Telephone System	Approval of decreased charges	A-9952
Medora and Wood, Twp. of (operating Medora and Wood Municipal Telephone System)	Approval of certain alterations to telephone system and the borrowing of $2,800.00 upon debentures to meet the cost thereof	B 146
Mersea, Township of	Approval of purchase from the Bell Telephone Company of Canada of certain telephone plant and equipment	B 508
Monck Municipal Telephone System	Increased charges	B- 81
Mono Mills Telephone Company, Ltd.	Investment of $1,000.00 of Depreciation Fund in interest-bearing securities	B- 235
Northern Telephone Company, Ltd.	Authority to expend portion of Depreciation Reserve upon new construction, extensions and additions to system	A-9971
Northern Telephone Company, Ltd.	Approval of sale to of Kerns Municipal Telephone System	B- 226
North River Municipal Telephone System	Increased charges	B- 145
Pelee Island Municipal Telephone System	Authority to expend $200.00 of Depreciation Reserve upon interest-bearing securities	B 376

Percy Municipal Telephone System	Increased charges	B- 26
Perry, Maud A. and Hugh B. Perry	Approval of Agreement of Sale providing for transfer to by the Executors of the Estate of the late Fred A. Perry of certain telephone plant and equipment	A-9995
Perry, Maud A.	Approval of Agreement of Sale providing for the transfer by of certain telephone plant and equipment to Lucinda C. Perry and Josephine Ballantyne and Fred A. Perry	B- 16
Plummer Additional and Lefroy Municipal Telephone System	Approval of By-law No. 2	A-9925
Port Arthur, City of Public Utilities Commission	Approval of expenditure of $127,000.00 of its Depreciation Fund for the purchase and installation of an automatic telephone switchboard, dial telephones and such equipment as is necessary in connection therewith	A-9475
Rockwood and Oustic Telephone Co., Ltd.	Authority to invest $700.00 of Depreciation Reserve Funds in interest-bearing securities	B 336
Rural Telephone Co. of Kitley, Ltd.	Increased charges	B- 144
Scarboro Telephone Company, Ltd.	Approval of By-law No. 112	A-9966
Silcote Telephone Company, Ltd.	Approval of tolls	B- 315
Sioux Lookout Telephone Company, Limited.	Authority to invest $1,000.00 of Depreciation Funds in interest-bearing securities	B -166
South Leeds and Pittsburg Telephone Co. Ltd.	Authority to invest $3,500.00 of Depreciation Funds in interest-bearing securities	B 371
Southwold and Dunwich Telephone Ass'n. Ltd.	Approval of agreement for interchange of service with Wallacetown and Lakeshore Company, Ltd.	A-9968
Stevenson, Earl	Approval of agreement providing for the purchase by of Laurel Telephone System from Wilfred Thomas Smith	A-9958
Tay, Township of	See North River Municipal Telephone System	
Tenth Concession Alice and Fraser Telephone Ass'n. Ltd.	Approval of tolls	B- 594
Tuckersmith Municipal Telephone System	Approval of By-law No. 2	A-9932
Wallacetown and Lake-Shore Telephone Co. Ltd.	Approval of agreement for interchange of service with Southwold and Dunwich Telephone Association, Ltd.	A-9968
Welland County Telephone Co., Ltd.	Authority to expend portion of Depreciation Reserve upon new construction, extensions and additions to system	B- 345
West Williams Rural Telephone Ass'n. Ltd.	Approval of By-law No. 35	A-9929
West Williams Rural Telephone Ass'n.	Authority to invest $1,500.00 of Depreciation Funds in interest-bearing securities	B- 720
West Williams Rural Telephone Ass'n.	Authority to invest $600.00 of Depreciation Reserve in interest-bearing securities	B- 756
Woodbridge and Vaughan Telephone Co., Ltd.	Authority to revise rate to be set aside as reserve for depreciation	B- 36

LIST OF AGREEMENTS APPROVED BY THE BOARD UNDER SECTION 96 OF "THE TELEPHONE ACT" (R.S.O. 1937, Chapter 261))

(Agreements are with the Bell Telephone Company of Canada)

SERVICE STATION APPLICATIONS

Alice Telephone Company, Ltd.	B- 273-a
Indian River Telephone Association, Ltd	B- 306-a
Laurel Telephone System (Robert Earl Stevenson, Proprietor)	B- 11
North Renfrew Telephone Company, Ltd.	B- 306-b
Pembroke and Mud Lake Telephone Co. Ltd	B- 273-b
Petawawa Rural Telephone Company, Ltd	B- 273-c
Rankin Telephone Company, Ltd. (M. L. Davis, Proprietor)	B- 306-c
Tenth Concession Alice and Fraser Telephone Co. Ltd	B- 273-c
Town Line Telephone Association of Stafford and Pembroke Ltd	B- 273-d

TRAFFIC AGREEMENTS

Lake Geneva Mining Company, Limited	B- 632
Lands and Forests (Department of)	A-9913
Laurel Telephone System (Robert Earl Stevenson, Proprietor)	B- 11
Martintown Telephones (Athol A. Edgar, Proprietor)	B- 80
Wollaston Rural Telephone System (Charles Howard Gunter, Proprietor)	A-9967

THE FOLLOWING GIVES A BRIEF SUMMARY OF THE EXTENSIONS AND IMPROVEMENTS MADE TO THE RAILWAYS UNDER PROVINCIAL JURISDICTION DURING THE YEAR 1941.

CORNWALL STREET RAILWAY LIGHT AND POWER COMPANY, LIMITED

This Company reports an extension of 5,468' to its track at a cost of $28,338.23 and also reports a total expenditure (inclusive of track extension) of $40,435.70 upon additions to railway, equipment, land and buildings and other additions to permanent property during the year 1941.

FORT WILLIAM ELECTRIC RAILWAY

During the year 1941 this system made no extensions to tracks except loop to Canadian Car and Foundry at a cost of $3,823.30.

They also report no expenditure upon track improvements, rolling stock, buildings, etc. during this period but purchased six motor buses at a total cost of $36,500.00.

HAMILTON STREET RAILWAY

This Company reports no extensions to track during the year 1941.

An expenditure of $71,941.00 is however reported upon additions to equipment representing the purchase of 10 motor buses.

HUNTSVILLE AND LAKE OF BAYS RAILWAY

During the year 1941, this company reports no extensions to its track or expenditure on improvements, etc., to track equipment, land and buildings.

INTERNATIONAL TRANSIT COMPANY

This company reports no extensions to track during the year 1941.

They report however, an expenditure of $160.05 upon a Power Drill.

KITCHENER-WATERLOO AND KITCHENER-BRIDGEPORT RAILWAYS

This company made no extensions to track during the year 1941.

They however, report an expenditure of $12,843.30 upon additions to plant and equipment during the same period.

MATTAGAMI RAILWAY

No extensions to track were reported during the year 1941.

An expenditure of $2,264.62 for 1 railway dump car and $179.02 for the purchase of an office safe is reported.

MOUNT McKAY AND KAKABEKA FALLS RAILWAY

This company reports no extensions to track or expenditure on equipment, etc., during the year 1941.

NIAGARA PENINSULAR RAILWAY

This company reports no extensions to track or expenditure on equipment etc., during the year 1941.

PORT ARTHUR CIVIC RAILWAY

No expenditure upon extensions to track or purchase of equipment etc. is reported during the year 1941.

SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

This Company reports no extensions to track during the year 1939.

During the year 1941 the Ontario Municipal Board approved of an expenditure of $75,900.00 for the purchase of 11 additional buses.

SUDBURY-COPPER CLIFF SUBURBAN ELECTRIC RAILWAY

This Company reports no extension of track or expenditures upon railway, equipment, land and buildings or other permanent property during the year 1941.

TEMISKAMING AND NORTHERN ONTARIO RAILWAY

This railway reports no extension of track during the year 1941.

They however, report an expenditure of $31,615.53 upon track improvements, overhead structure, rolling stock, buildings, machinery and other improvements during this period.

THURLOW RAILWAY

The Canada Cement Company, Montreal, report that during the year 1941 no extensions were made to the track of the above railways and no expenditures made on improvements, etc.

TILLSON SPUR LINE RAILWAY

This Company reports no extensions of track or expenditure upon improvements, etc., during the year 1941.

TORONTO TRANSPORTATION COMMISSION

The Commission report that during the year 1941 they made no track extensions.

It is also reported that during the same period they made an expenditure on improvements to equipment and property of $915,255.79.

NORTH YONGE RAILWAYS AND TOWNSHIP OF YORK AND WESTON RAILWAYS

The Toronto Transportation Commission, which operates these railways, reports that during the year 1941 no extensions were made to track and also report no expenditures on improvements to equipment, property, etc.

HAMILTON, 1941

Summary of Accidents on the Hamilton Street Railway
From January 1st to December 31st, 1941

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Collision with Autos	31	40	22	40	20	31	34	44	26	56	34	40	418
Collisions with Motorcycles and Bicycles	1	1	1	1	1	1	1	Nil	1	1	1	1	11
Collisions with Wagons	Nil	1	Nil	Nil	1	1	1	2	1	1	1	2	11
Boarding Cars	1	1	1	2	Nil	1	1	1	2	1	Nil	1	12
Alighting from Cars	1	Nil	1	2	1	2	2	2	2	Nil	1	2	16
Miscellaneous	1	1	1	1	2	1	1	3	4	2	1	1	18
Total	35	44	26	46	25	37	40	52	36	60	38	48	486
Personal Injuries:													
To Passengers	2	1	1	2	1	2	2	2	3	1	2	1	20
To Others	1	1	1	1	1	1	Nil	1	2	1	1	1	12
Total	3	2	2	3	2	3	2	3	5	2	3	2	32
Fatal Accidents:													
To Passengers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
To Others	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

LONDON, 1941

Summary of Accidents on the London Street Railway
From January 1st to December 31st, 1941

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Collisions with Autos	34	30	19	18	20	14	17	12	18	21	22	15	240
Collisions with Motorcycles and Bicycles	1	1	1	1	2	1	1	1	Nil	1	1	1	12
Collisions with Wagons	1	3	2	1	1	3	2	1	1	Nil	Nil	1	16
Boarding Cars	1	1	1	2	2	3	1	1	2	1	2	2	19
Alighting from Cars	1	4	1	2	3	1	1	1	1	1	1	3	20
Miscellaneous	6	6	3	10	2	4	1	2	2	1	3	1	41
Total	44	45	27	34	30	26	23	18	24	25	29	23	348
Personal Injuries:													
To Passengers	4	7	3	5	3	4	1	2	2	1	3	4	39
To Others	2	3	1	1	3	3	2	3	1	1	1	5	26
Total	6	10	4	6	6	7	3	5	3	2	4	9	65
Fatal Accidents:													
To Passengers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
To Others	1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1
Total	1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1

TORONTO, 1941

Summary of all Accidents on lines of the Toronto Transportation Commission
From January 1st to December 31st, 1941

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Collisions with Cars	1	3	4	1	1	2	2	4	1	4	1	6	30
Collisions with Autos	350	285	435	300	295	285	240	320	335	345	400	515	4105
Collisions with Motorcycles and Bicycles	3	8	3	12	12	12	13	6	10	5	6	7	97
Collisions with Wagons	5	9	3	7	5	4	3	1	2	3	2	1	45
Boarding Cars	16	15	13	12	10	15	8	12	12	16	15	11	155
Alighting from Cars	27	35	30	29	23	12	13	10	17	20	16	25	257
Falling within Cars	23	45	25	24	22	25	24	13	20	22	20	20	283
Miscellaneous	42	53	50	50	52	50	52	48	35	35	41	33	541
Total	467	453	563	435	420	405	355	414	432	450	501	618	5513
Personal Injuries:													
To Passengers	60	70	46	50	62	75	62	86	57	80	48	66	762
To Others	10	20	25	12	22	15	13	14	18	15	12	16	192
Total	70	90	71	62	84	90	75	100	75	95	60	82	954
Fatal Accidents:													
To Passengers	Nil	Nil	Nil	Nil	1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1
To Others	Nil	3	2	3	1	1	2	2	Nil	2	Nil	3	19
Total	Nil	3	2	3	2	1	2	2	Nil	2	Nil	3	20

TABULATED SUMMARY OF ACCIDENTS REPORTED IN 1940

Passengers		Employees		Travellers on Highways		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
1	974	Nil	29	21	270	22	1246

FORMS THAT MAY BE USED IN CONNECTION WITH THE EXAMINATION OF MOTORMEN

Name of City or Town

.....19

NAME OF RAILWAY

This is to certify that, acting under "The Railway Act," (R.S.O., 1937, C. 269), Section 265, I have fully examined the.....who is ..... years of age and..... feet ..... inches high, weighs ..... lbs., complexion ..... , as to his fitness as a motorman, that the said ....is of steady habits, and is in physical ability, intelligence and general knowledge of, and experience in, this work, qualified to act as motorman on any electric car of said Company.

I have been duly appointed an examiner under the said Act, my appointment being dated .....

Name.....
Examiner

FORM TO BE USED BY COMPANIES IN REPORTING ACCIDENTS

ACCIDENTS: Regulations under and in pursuance of Sections 281 and 282 of "The Railway Act, (R.S.O. 1937, C. 269)

ACCIDENTS—Every company upon the happening of an accident shall give to the Ontario Municipal Board notice thereof in writing by delivering the same at the office of the Board in the City of Toronto or by mailing it, postage prepaid, in a registered letter and addressed to the Board.

Such notice shall contain a statement signed by duly authorized officer of such company setting forth the information and particulars hereinafter mentioned.

Such statement shall be divided into paragraphs, each of which shall include and refer to one (or one group) only of the numbered particulars hereinafter mentioned, and the paragraph referring to each respective numbered particular shall bear the number corresponding to the number hereinafter given for each such particular.

The numbers of paragraphs and the particulars to which each shall refer as aforesaid are as follows:

1. Name or names of company or companies concerned in accident.
2. Numbers of train, engine, car or motor.
3. Date and time of accident.
4. Nature of accident.
5. Exact location.
6. Name in full, address and legal addition of each person injured or killed.
7. Age.
8. Married or single.
9. Passenger, employee or other.
10. If employee, length and nature of service with dates and periods of different occupations (if more than one).
11. If employee, character, experience, skill and fitness with respect to occupation at time of accident.
12. How engaged at time of accident and how long on duty.
13. Cause of accident, how same occurred, with full particulars and details, and diagram, if required.
14. Persons in charge, with full names, addresses and the particulars referred to in paragraphs 10, 11 and 12.
15. Result to person and particulars of injury.
16. Result to property, including amount of damage.
17. Names and addresses of all persons present at, or eye witnesses of, the accident.
18. What investigation (if any), and result of same.
19. Verdict (if any).

The Board reserves the right to require such further and other details, particulars, maps, plans, profiles, documents, models and information or illustration of any kind as to the nature of the accident and a full understanding thereof may suggest or require.

In pursuance of Sections 281 and 282 of said Act, the Board declares that all such information so given in pursuance of this regulation shall be privileged.

Signature of Officer.

N.B.—Give name of officer who fills out this report.

REGULATIONS

REGULATIONS AS TO HEIGHT OF CAR STEPS

Under and in pursuance of a certain order of the Board bearing date the 2nd day of June, A.D. 1909, the Ontario Railway and Municipal Board made the following regulations:

The steps on all cars hereafter constructed and used by The Toronto Railway Company and all other street and electric railways under the jurisdiction of this Board shall have steps conforming to the following regulations.

On closed single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches.

On closed double truck cars the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches.

On open single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and nine inches respectively.

On open double truck cars, the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and fourteen inches respectively.

REGULATION RE DRINKING WATER ON PASSENGER CARS

Every Electric Railway in Ontario, subject to the jurisdiction of the Board, shall provide in each passenger car which runs 20 miles or more, a suitable receptacle for water with paper cups attached upon or near such receptacle, and shall keep such receptacle, while the car is in use, constantly supplied with cool drinking water for the use of passengers and the conductor and motorman in charge of such car.

This regulation shall not apply to street railways in towns or cities.

Dated at Toronto, this 10th day of April, A.D. 1928.

ELECTRIC AND STEAM RAILWAYS UNDER PROVINCIAL JURISDICTION, YEAR ENDING DECEMBER 31ST, 1941

No	Name of Railway	Length of road first main track	Length of road second main track	Total main track	Length of sidings and turnouts	Total computed as single track	Length under construction	No. of Power Houses		Remarks
								Steam	Water	
1	Cornwall Street Railway Light & Power Co Ltd	5.50	.....	5.50	4.00	9.50	.....	.....	.....	Power purchased from St. Lawrence Power Co. Ltd. and supplied to Town of Cornwall stone crusher.
2	Fort William Electric Railway	.....	.....	.....	.....	19.813	.....	.....	.....	Power purchased from Hydro Electric Power Commission of Fort William.
3	Hamilton Street Railway	40.17	.....	.....	2.63	42.80	.....	.....	.....	Power purchased from Hamilton Hydro Elec. Commission and also generated.
4	Huntsville & Lake of Bays Ry	1.45	.....	1.75	.31	1.75	.....	.....	.....	Steam Railway.
5	International Transit Co	3.80	1.17	4.97	.09	5.06	.....	.....	.....	Power purchased from Great Lakes Power Co. Ltd.
6	Kitchener-Waterloo & Kitchener-Bridgeport Railways	3.96	2.86	6.82	.94	7.76	.....	.....	1	Power purchased from Public Utilities Commission, Kitchener.
7	Mattagami Railway	3.000	.....	3.000	3.947	6.947	.....	.....	.....	Steam Railway.
8	Mount McKay & Kakabeka Falls Railway	2.50	.....	.....	.....	2.50	.....	.....	.....	Leased to and operated by City of Fort William.
9	Niagara Peninsular Railway	3.325	.....	3.325	2.115	5.440	.....	.....	.....	Operated by Canada Cement Co. Ltd.
10	Port Arthur Civic Railway	13.43	6.10	19.53	1.04	20.57	.....	.....	.....	Power purchased from Municipal Light and Power System.
11	Sandwich, Windsor & Amherstburg Railway	Use of tracks has been discontinued and operations now carried on with buses.								
12	Southern Algoma Railway	In process of organization.								
13	Sudbury-Copper Cliff Suburban Electric Railway	7.9	.....	7.9	.30	8.2	.....	.....	.....	Power purchased from Hydro Electric Power Commission of Ontario.

14	Temiskaming & Northern Ontario Railway	514.3	.....	514.3	133.4	647.7	.....	1	.....	Power purchased from Public Utilities Commission of Town of Cochrane, Hydro Electric Power Commission of Ontario, Northern Ontario Power Co. Ltd., and Abitibi Power & Paper Co. Ltd.
15	Thurlow Railway	2.671	.....	2.671	4.666	7.337	.....	.....	.....	Operated by Canada Cement Co. Ltd.
16	Tillson Spur Line Railway	1.010	.....	1.010	.051	1.061	.....	.....	.....	All rolling stock owned and operated by Canadian National Railway.
17	Toronto Transportation Commission	110.877	101.982	212.859	28.560	241.419	.....	.....	.....	Power purchased from Toronto Hydro Electric System and Hydro Electric Power Commission of Ontario.
18	" Twps. of York & Weston Railways	8.063	6.002	14.065	.148	14.213	.....	.....	.....	Power purchased from Toronto Transportation Commission.
19	" North Yonge Railway	10.247	.....	10.247	1.301	11.548	.....	.....	.....	Power purchased from North York Hydro Electric Commission.

ANALYSIS OF GROSS EARNINGS AND MISCELLANEOUS INCOME FOR YEAR ENDING DECEMBER 31ST, 1941

Name of Railway	From Passengers	From Mail	From Express Parcels and Newspapers	From Freight	From Rental of Tracks, Buildings, and Other Property	From Advertising	From other Miscellaneous sources	Total
Cornwall Street Railway Light and Power Co. Ltd.	$ 7,806.97	.....	.....	$ 90,658.36	$ 750.00	$ 522.96	$ 670.74	$ 164,409.03
Fort William Electric Railway	223,376.40	$ 830.07	.....	.....	81.50	764.82	1,059.81	226,112.60
Hamilton Street Railway	1,485,834.00	.....	.....	8,367.00	482.00	3,956.00	6,692.00	1,505,331.00
Huntsville & Lake of Bays Railway	793.40	50.00	.....	639.67	.....	.....	.....	1,483.07
International Transit Co.	50,255.07	333.33	.....	.....	.....	.....	334.82	50,923.22
Kitchener-Waterloo & Kitchener-Bridgeport Railway	103,652.31	2,066.04	13.55	.....	1,871.40	1,595.27	4,992.04	104,190.61
London Street Railway	(a)	.....	.....	.....	.....	.....	.....	.....
Mattagami Railway	1,119.13	1,225.00	893.49	32,086.59	.....	.....	14,503.91	49,828.12
Mount McKay & Kakabeka Falls Ry.	.....	.....	.....	.....	1,200.00	.....	3,611.13	4,811.13
Niagara Peninsular Railway	.....	.....	.....	16,707.00	.....	.....	.....	16,707.00
Port Arthur Civic Railway	208,888.51	.....	.....	.....	.....	752.46	243.04	209,879.01
Sandwich Windsor & Amherstburg Ry.	1,107,364.58	3,577.22	2,938.45	.....	430.75	3,437.39	6.00	1,117,754.39
Southern Algoma Railway	Not yet operating.							
Sudbury-Copper Cliff Suburban Ry.	91,260.92	.....	46.40	.....	235.00	385.50	220.24	92,148.06
Thurlow Railway	.....	.....	.....	23,310.00	.....	.....	.....	23,310.00
Tillson Spur Line Railway	All rolling stock owned and operated by Canadian National Railway.							
Toronto Transportation Commission	13,878,505.86	.....	27,878.55	.....	95,675.78	63,175.07	106,599.34	14,171,834.60
" " " Tp. York & Weston Ry.	303,036.36	.....	.....	.....	.....	586.92	2,204.59	305,827.87
" " " N. Yonge Railways	95,209.68	.....	.....	.....	1,279.16	267.26	452.00	97,208.10

(a)—Now operating busses only.

TABULATION OF CAR MILES RUN, PASSENGERS CARRIED, ACCIDENTS, ETC., FOR YEAR ENDING DECEMBER 31ST, 1941

Name of Railway	Length of track owned miles	Length of switches & sidings miles	Passenger car miles run	Passengers carried	Passenger carried per mile of main track operated	Accidents		No. of Men Employed	Passenger Cars			Miscellaneous									
						Killed	Injured		Enclosed Cars	Open Cars	Trailers	Baggage and Mail	Cattle & Box	Platform	Coal & Dump	Tool	Snow Sweepers	Snow Plows	Loading Cranes	Locomotives	Busses and Trucks
Cornwall Street Railway	5.50	4.00	401,118	1,631,888	296,707	.....	1	43	21	....	....	....	....	....	....	....	3	2	....	3	....
Fort William Electric Railway	19.813	.....	794,101	364,571	163,249	.....	14	80	17	....	4	....	....	....	....	....	1	2	....	....	....
Hamilton Street Railway	40.17	2.63	4,417,269	22,358,246	.....	.....	180	320	....	70	....	....	....	....	....	....	4	....	....	2	66
Huntsville & Lake of Bays Railway	1.438	.312	.....	5,289	5,289	.....	.....	3	....	....	3	2	....	2	....	....	....	....	....	....	....
International Transit	1.97	.09	177,661	1,009,194	265,577	.....	2	18	6	....	....	....	....	....	....	....	1	....	....	....	....
Kitchener Street Railway	6.82	.94	257,378	2,656,868	342,380	.....	9	33	11	....	....	....	....	....	....	1	2	....	....	....	....
London Street Railway	(a)	.....	.....	.....	.....	.....	.....	.....	Stre	et R	ailw	ay S	yste	m di	scon	tinu	ed N	ov. 3	0th,	1940	
Mattagami Railway	3.000	3.947	32,496	7,461	2,487	.....	.....	10	1	....	....	1	....	1	1	....	....	1	....	....	....
Mount McKay & Kakabeka Falls Ry	2.50	Line oper	ated by City	of Fort Will	iam under l	ease.															
Niagara Peninsular Railway	3.325	2.115	.....	.....	.....	.....	.....	4	....	....	....	....	....	1	61	....	....	....	....	2	....
Port Arthur Civic Railway	19.53	1.04	657,221	3,379,620	173,048	.....	.....	.....	19	....	....	....	....	....	....	....	....	2	....	....	....	....
Sandwich, Windsor & Amherstburg Ry	(a)	.....	3,609,424	13,755,451	.....	.....	.....	203	....	....	....	....	....	....	....	....	....	2	....	....	105
Southern Algoma Railway	Not yet o	perating.																			
Sudbury-Copper Cliff Suburban Ry	7.9	.1600	117,945	1,310,499	163,813	.....	.....	22	8	....	....	....	....	....	....	....	....	1	....	....	....
Thurlow Railway	2.671	4.666	.....	.....	.....	.....	.....	8	....	....	....	....	....	2	22	....	....	....	....	3	....
Tillson Spur Line Railway	1.010	.051	All rolling st	ock owned a	nd operated	by C	anadi	an N	atio	nal	Rail	way									
Toronto Transportation Commission	212.859	28.560	32,478,729	200,419,215	.....	22	454	3293	796	105	....	....	....	....	....	33	28	18	....	1	355
" " Twp. York & Weston Ry	14.065	1.148	642,006	6,196,024	.....	.....	4	Rail	way	oper	ated	by	T.T.	C. e	mpl	oyee	s&ro	lling	stoc	k.	
" " North Yonge Railway	10.247	1.301	274,958	1,153,746	.....	.....	11	"	"	"	"	"	"	"	"	"	"	"	"		

(a) Operating busses only.

TABULATION OF COMPARISON WITH PREVIOUS YEARS AS TO CAR MILES RUN, PASSENGERS CARRIED, ETC.

For Year Ending December 31st, 1941

Name of Railway	Length of Track		Car Miles Run		Passengers Carried		Accidents				Net Earnings	
							Killed		Injured			
	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease
Cornwall Street Railway	1.00		759		82,322				1		12,894.21	
Fort William Electric Railway		.683	101,575		1,122,171				11		57,107.72	
Hamilton Street Railway			410,820		4,080,727			1	1		57,872.80	
Huntsville & Lake of Bays Railway					842						88.83	
International Transit				37,658		91,917				1		b)9,276.36
Kitchener Street Railway				26,856	293,707				4			d)3,086.41
London Street Railway	(c)											
Mattagami Railway				390		643						13,747.81
Mount McKay & Kakabeka Falls Ry.	Line operated by City of Fort William under lease.										16,629.10	
Niagara Peninsular Railway											921.45	
Port Arthur Civic Railway			39,294		838,084						41,917.21	
Sandwich, Windsor & Amherstburg Ry.			486,237		3,415,550						a)42,523.05	
Southern Algoma Railway	Not yet in operation.											
Sudbury-Copper Cliff Suburban Ry.			19,945		208,460						9,626.11	
Thurlow Railway												
Tilson Spur Line Railway	All rolling stock owned and operated by Canadian National Railway.											
Toronto Transportation Commission		2.386	3,164,868		26,779,377		3		185		66,756.37	
" " " Tp. of York-Weston Ry.			38,208		1,188,334				2		30,558.20	
" " " N. Yonge Railways			19,571		185,190				11		14,009.71	

(a)—Decrease in deficit.

(b)—Increase in deficit.

(c)—Operates with busses only.

(d)—Increased amount set aside for reserve for roadway replacement and increased payment on debt principal.

TABULATION OF OPERATING COSTS FOR YEAR ENDING DECEMBER 31ST, 1941

Name of Railway	General Expenses	Maintenance of Roadbed and Buildings	Maintenance of Equipment	Motive Power	Wages	Damages to Persons and Property	Miscellaneous	Total
Cornwall Street Railway	$ 14,051.83	$ 6,772.92	$ 18,428.83	$ 14,605.25	$ 34,271.82	$ 542.75	$ 1,322.39	$ 89,995.79
Fort William Electric Railway	16,002.69	23,346.77	21,969.60	28,377.16	65,394.21	517.62	3,045.14	158,653.19
Hamilton Street Railway	71,640.00	60,958.00	116,780.00	83,630.00	319,710.00	41,113.00	120,016.00	813,847.00
Huntsville & Lake of Bays Railway	163.75	194.55	176.38	230.52	297.59	.....	17.13	1,079.92
International Transit	8,351.27	1,199.32	7,665.58	6,600.00	10,895.43	.....	6,677.37	41,388.97
Kitchener Street Railway	15,944.33	7,349.05	11,546.21	9,092.16	36,430.68	.....	3,775.72	84,138.15
London Street Railway	(a)	.....	.....	.....	.....	.....	.....	.....
Mattagami Railway	9,173.10	9,666.46	11,398.73	.....	10,900.90	.....	8,125.90	49,265.09
Mount McKay & Kakabeka Falls Ry	335.80	Line operated by City of		Fort William	under lease.	.....	.....	335.80
Niagara Peninsular Railway	88.34	6,467.42	4,179.73	2,988.40	4,981.82	.....	1,173.01	19,878.72
Port Arthur Civic Railway	14,299.69	12,780.18	21,338.42	19,999.92	57,162.44	.....	8,361.31	133,941.96
Sandwich Windsor & Amherstburg Ry.	101,989.44	74,079.63	282,626.68	.....	315,091.97	.....	3,025.11	786,903.83
Southern Algoma Railway	Not yet in operation.							
Sudbury-Copper Cliff Suburban Ry.	9,275.16	6,989.55	13,704.61	14,117.31	17,793.62	.....	7,177.85	69,058.10
Thurlow Railway	88.33	2,391.25	1,641.88	3,876.00	3,761.17	.....	.....	11,758.63
Tillson Spur Line Railway	All rolling stock owned and operated by Canadian National Railway.							
Toronto Transportation Commission	675,367.25	522,975.60	842,990.54	1,076,199.07	2,882,289.60	252,168.49	1,663,507.67	7,915,498.22
" " " Tp. York-Weston Ry	14,858.55	23,692.79	17,123.51	19,163.09	.....	.....	111,459.95	186,297.89
" " " North Yonge Railways	8,356.78	11,119.99	8,237.65	14,499.63	.....	.....	36,540.75	78,754.80

(a)—Operates with busses only.

TABULATION OF CHARGES OTHER THAN OPERATING COSTS FOR YEAR ENDING DECEMBER 31ST, 1911

Name of Railway	Interest on Funded Debt	Interest or Discount on Unfunded Debt	Taxes	Transfer to Special Accounts	All Charges Other than Operating Costs	Total Expenditure including Operating Costs	Total Expenditure excluding Operating Costs	Total Revenue from all Sources	Net Deficit from Year's Operation	Net Surplus from Year's Operation
Cornwall Street Railway	$ 9,100.00		$ 2,146.53	$ 25,528.53	$ 37,329.81	(a) $101,592.32	(a) $ 11,596.53	$ 164,409.03		$108,910.51
Fort William Electric Railway	23,407.50		1,610.04	10,380.78	35,298.32	(a) 184,627.73	(a) 25,974.54	226,112.60		32,161.09
Hamilton Street Railway			85,316.00	372,482.00	635,026.00	(a) 1,077,806.00	(a) 263,959.00	1,506,746.00		57,873.00
Huntsville & Lake of Bays Railway			108.14		108.14	1,188.06	108.14	1,483.07		295.01
						(a) & (b)	(a) & (b)			
International Transit			6,957.35	13,666.66	(b) 46,124.00	73,846.32	32,457.35	69,537.01	17,975.97	
Kitchener Street Railway			2,040.37	303.34	29,469.10	(a) 86,481.86	(a) 2,343.71	114,190.61		583.36
London Street Railway	(d)									
Mattagami Railway			77.70	10,000.00	10,077.70	(a) 49,342.79	(a) 77.70	49,828.12	9,511.67	
Mount McKay & Kakabeka Falls Ry.			212.94	283.58	496.52	(a) 548.74	(a) 212.94	5,163.28		4,330.96
Niagara Peninsular Railway			33.39		33.39	19,912.11	33.39	23,310.00		3,397.89
Port Arthur Civic Railway	10,606.56		104.40	9,706.84	20,417.80	(a) 144,652.92	(a) 10,710.96	209,879.01		55,582.35
Sandwich, Windsor & Amherstburg Ry.	(c) 317,056.69		8,934.93	247,196.19	627,935.24	(a) 1,167,642.88	(a) 380,739.05	1,117,754.39	297,084.68	
Southern Algoma Railway	Not yet in operation.									
Sudbury-Copper Cliff Suburban Ry	1,515.63	2,235.63	701.44	11,350.30	15,803.00	72,809.36	4,452.70	92,148.06		7,988.40
Thurlow Railway			41.56		41.56	11,800.19	41.56	16,707.00		4,906.81
Tillson Spur Line Railway	All rolling stock owned and operated by Canadian National Railway									
Toronto Transportation Commission	1,029,818.33		330,987.32	4,867,685.72	6,286,042.76	(a) 9,335,915.61	(a) 1,416,356.95	14,368,491.12		162,889.66
" " Twp. York & Weston Ry	46,169.02			20,997.19	67,166.21	(a) 140,288.87	(a) 46,169.02	305,827.87		52,363.77
" " North Yonge Railways			95.51		95.51	78,850.31	95.51	97,208.10		18,357.79

(a)—Does not include transfer to special accounts.

(b)—Includes dividends $25,500.00

(c)—Interest account (net)

(d)—Operates with busses only.

TABULATION OF ASSETS AND LIABILITIES AS OF DECEMBER 31st, 1941

Name of Railway	Authorized Capital Stock	ASSETS			LIABILITIES				
		Cost of Railway Equipment, Land and Buildings	Cash and other Assets	Deficit	Capital Stock outstanding	Funded Debt and Real Estate	Current Liabilities	Accrued Liabilities Sinking and other Special Funds	Surplus
Cornwall Street Railway	$ 200,000.00	$ 589,018.00	$ 49,279.30	.....	$ 200,000.00	$ 130,000.00	$ 7,360.88	$ 177,634.02	$123,302.84
Fort William Electric Railway	.....	438,000.00	416,177.59	27,995.99	.....	438,000.00	29,809.75	414,363.83	.....
Hamilton Street Railway	3,205,000.00	4,183,350.49	962,713.24	.....	3,205,000.00	.....	184,033.60	1,591,854.42	165,175.71
Huntsville & Lake of Bays Railway	27,800.00	31,331.20	120,89.92	.....	27,800.00	.....	2,021.18	13,098.75	501.19
International Transit	150,000.00	235,596.62	22,101.77	.....	150,000.00	.....	3,239.33	29,019.38	75,439.68
Kitchener-Waterloo and Kitchener-Bridgeport Railway	.....	520,552.23	42,277.12	173.93	.....	30,967.73	2,417.80	529,617.75	.....
London Street Railway	(a)	.....	.....	.....	.....	.....	.....	.....	.....
Mattagani Railway	1,000,000.00	244,966.94	191,941.69	.....	250,000.00	.....	2,583.59	35,000.00	149,325.04
Mount McKay & Kakabeka Falls Ry.	386,000.00	63,778.04	6,787.71	328,742.02	399,045.27	.....	.....	262.50	.....
Niagara Peninsular Railway	50,000.00	58,211.42	.....	44,150.26	25,000.00	.....	77,361.68	.....	.....
Port Arthur Civic Railway	.....	270,906.40	367,521.89	.....	.....	228,100.00	20,521.43	347,303.27	42,503.70
Sandwich-Windsor & Amherstburg Ry	.....	750,619.76	7,306,608.33	.....	.....	6,816,205.00	976,785.69	250,684.89	13,552.51
Southern Algoma Railway	Not yet in operation.								
Sudbury-Copper Cliff Suburban Railway	250,000.00	359,660.80	3,885.63	52,697.93	173,100.00	57,418.46	8,569.66	177,156.24	.....
Thurlow Railway	200,000.00	55,550.88	128,255.02	183,805.90	50,000.00	.....	.....	.....	133,805.90
Tillson Spur Line Railway	20,000.00	All rolling stock owned and operated by Canadian National Railway.							
Toronto Transportation Commission	.....	52,498,139.82	8,518,890.30	.....	.....	16,907,749.35	981,596.65	42,178,099.77	949,584.35
" " " Twp. York & Western Ry	.....	1,393,236.10	100,433.06	.....	.....	1,002,552.57	.....	399,305.03	91,831.50
" " " North Yonge Ry	.....	107,549.10	5,738.28	.....	.....	.....	94,929.59	.....	18,357.79

(a)—Operates with busses only.

INDEX

A

Abstract and Summary of Applications to Board ..... 17 et seq
Accidents, Report of, on Railways 12
Accidents, Reports of, on Railways, Form for 111
Accidents, Summary of, on lines in City of Hamilton, 1941 108
Accidents, Summary of, on lines in City of London, 1941 109
Accidents, Summary of, on lines in City of Toronto, 1941 110
Accidents, Tabulated Summary of Reports of 110
Annexations of Territory ..... 14 and 85
Applications to Board:—
- Additional expenditures not provided for in estimate for current year (Sec 70, "The Ontario Municipal Board Act" (as amended by O.S. 1941)) ..... 10 and 55 et seq
- Annexations (Section 16 of "The Municipal Act") ..... 14 and 85
- Arbitrations ..... 11, 14, 18 and 85
- Assessment Appeals ..... 12, 14, 34 and 85
- Assessments—Fixed (Sec. 405 (1) par. (b) of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 12), s.s. (1)) ..... 14 and 85
- Bridges—Approval By-law for reconstruction of foot bridge (Sec. 307, s.s. (3) par. (e) of "The Municipal Act") ..... 14 and 15
- Defaulting Municipalities—Release from Supervision ..... 11, 14 and 86
- Detachment of Farm Lands from Town or Village (Sec. 21 of "The Municipal Act") ..... 14 and 87
- Direct Relief—"The Unemployment Relief Act (Ontario) 1935" ..... 12 and 15
- Dispensing with vote of Electors (Sec. 69 "The Ontario Municipal Board Act") ..... 15 and 55
- Extension of Municipal Utilities—(Sec. 407 (2) of "The Municipal Act") ..... 11, 14 and 55
- Floating Indebtedness—(Sec. 59 (d) of "The Municipal Act" 11, 14 and 55
- Grand River Conservation Act, 1938—Arbitration under 25 and 85
- Highways (County)—Abandonment of part of (Sec. 468 (3) of "The Municipal Act") ..... 15 and 87
- Highways, Closing of by Department of Highways (Sec. 79 (a) of "The Highways Improvement Act") ..... 15 and 87
- Highways, Department of, Claims against ..... 11, 18 and 85
- Highways Improvement Act," "The—Arbitrations pursuant to Sec. 79, of ..... 18 and 85
- Highways, Narrow (Sec. 502 of "The Municipal Act") ..... 15 and 87
- Increased Borrowings by Municipalities—(Sec. 339 (2) of "The Municipal Act") ..... 15 and 88
- Land Subdivision Plans, Approval of ..... 12, 15 and 90
- Lanes, Opening and Paving of (Sec. 29 (3) of "The Local Improvement Act") ..... 15 and 55
- Legislation, Special ..... 15, 55 and 88
- License Fee—(Sec. 420 (11) of "The Municipal Act") ..... 15 and 89
- Local Improvements—Part only of Work (Sec. 18 of "The Local Improvement Act") ..... 15 and 87
- Local Improvements—Approval of undertaking of (Sec. 8 of "The Local Improvement Act") ..... 15, 55 and 89
- Miscellaneous Matters under Board's Jurisdiction ..... 14 and 85 et seq

Plans of Land Subdivisions—Approval of under "The Land Titles Act", "The Planning and Development Act" and "The Registry Act" 12, 14 and 90
Power Commisson Act," "The—Arbitrations under 27 et seq
Railways, Provincial, Orders respecting 12, 15 and 93
Restricted Area, Establishment of—(Sec. 406 of "The Municipal Act") 11, 15 and 94
Restricted Areas, Repeal or Amendment of—(Sec. 406 of "The Municipal Act" 11, 15 and 96
Retirement of unmatured debentures—(Sec. 59 (dd) of "The Municipal Act") 15 and 55
Sinking Funds, authority to dispense with Further Levy for—(Sec. 321 (b) of "The Municipal Act" 15 and 101
Tax Rate—Approval of Further Debt and Levies for—(Sec. 315 (2) of "The Municipal Act") 15 and 55
Townships (unorganized), Erection of into status of Town—(Sec. 426 of "The Municipal Act") 15 and 101
Undertaking of Capital Expenditures, Approval of—(Sec. 70 of "The Ontario Municipal Board Act") 10 and 55
Validation of Municipal Debentures—(Part IV of "The Ontario Municipal Board Act") 12, 15 and 55
Vote of Electors, Applications to dispense with—(Sec. 69 of "The Ontario Municipal Board Act") 15 and 55
Weigh Scales and weighing of Coal and Coke, Approval of By-laws for—(Sec. 488 (11) of "The Municipal Act") 15 and 101
Approval of By-laws respecting Municipal Utilities 11, 14 and 55
Approval of Ratepayers 10
Arbitrations 10, 14, 18 and 85
Assessment Appeals 12, 14, 34 and 85
Assessments — Fixed 14 and 85

B

Bell Telephone Co. of Canada—List of Agreements with 105
Board Act, Ontario Municipal 9
Board, Abstract and Summary of Applications to 17 et seq
Board, Applications to 9
Board, Ontario Municipal—Organization of 5
Board, Orders of 55 et seq
Board, Revenue of 9
Board, Sittings of 9
Borrowings by Municipalities—increased 15 and 88
Bridges—Reconstruction of Foot Bridge 15 and 55
By-laws—Detachment of Farm Lands from Town or Village 14 and 87
By-laws—Extension of Municipal Utilities 11, 14 and 55
By-laws—Floating Indebtedness 15 and 55
By-laws—Highways, Closing of by Dept. of Highways 15 and 87
By-laws—Highways, Narrow 15 and 87
By-laws—Interest Decrease 15 and 55
By-laws—License Fee for bicycles 15 and 89
By-laws—Local Improvements, Approval of undertaking of 15, 55 and 89
By-laws—Local Improvements—Part only of work 15 and 89
By-laws—Restricted Areas—Establishment of 11, 15 and 94
By-laws—Restricted Areas—Repeal or amendment of 11, 15 and 96
By-laws—Tax Rate 12, 15 and 55
By-laws—Validation of 12, 15 and 55

C

Capital Expenditure, approval of undertaking of ..... 10 and 55
Car Steps, Height of—See "Railways" .....
Cars (Passenger), re Drinking water on—See "Railways".....

D

Debentures, Municipal—Decrease in rate of interest on ..... 15 and 55
Debentures, Municipal—Retirement of unmatured..... 15 and 55
Debentures, Municipal—Validation of ..... 10, 15 and 55
Defaulting Municipalities—Release from Supervision ..... 11, 14 and 86
Detachment of Farm Lands from Town or Village..... 14 and 87
Direct Relief—"Unemployment Relief Act (Ontario) 1935"..... 12 and 15
Dispensing with vote of electors..... 15 and 55
Drinking water on passenger cars—regulations respecting 112

E

Electric and Steam Railways under Provincial Jurisdiction, 1941 114 et seq
Erection of Township (unorganized) into Town ..... 15 and 101
Examination of Motormen, Form of Certificate for..... 111
Extensions and improvements to Provincial Railways 106

F

Form of certificate for examination of Motormen 111
Form of Reports of Accidents on Railways..... 111
Forms for distribution to parties interested..... 13

G

Grand River Conservation Act, 1938," "The—Arbitrations under 25 and 85

H

Hamilton Street Railway—Summary of Accidents, 1941 on lines of 108
Height of Car Steps—regulations respecting 112
Highways (County) Abandonment of part of..... 15 and 17
Highways—Closing of by Department of Highways..... 15 and 87
Highways, Department of (Ontario)—Claims against..... 11, 18 and 85
Highway Improvement Act," "The—Arbitrations pursuant to.... 18 and 85

I

Increased Borrowings by Municipalities ..... 15 and 88
Indebtedness, Floating (re issue of debentures to take care of) 11, 14 and 55
Inspector of Telephone Service—Report of..... 16
Interest Decrease, By-laws—Approval of..... 15 and 55

J

Jurisdiction of Board, Miscellaneous Matters under..... 14 and 85 et seq

L

Lanes, Opening and Paving of ... 15 and 55
Land Subdivision Plans, Approval of ... 12, 15 and 90
"Land Titles Act", Approval of Plans under ... 12, 15 and 90
Legislation Special ... 15, 55 and 88
License Fee, Approval of fixing of, for bicycles ... 15 and 89
Licenses, Truck and Public Commercial Vehicles ... 13
Local Improvements—Part only of work ... 15 and 89
Local Improvements—Undertaking of ... 15, 55 and 89
London, City of, Summary of Accidents 1941 on lines in ... 109
London Street Railway—Summary of Accidents, 1941, on lines of 109

M

Miscellaneous Matters under Board's Jurisdiction ... 14 and 85 et seq
Motormen, Form of Certificate for examination of ... 111
"Municipal Board Act, The Ontario" ... 9
Municipal Debentures—Retirement of unmatured ... 15 and 55
Municipal Debentures—Validation of ... 12, 15 and 55
Municipalities, Increased borrowings by ... 15 and 88

N

Narrow Highways, Approval of By-laws for ... 15 and 87

O

Ontario Department of Public Highways—See "Highways Department of (Ontario) Claims against and closing of highway by ...
Orders of the Board ... 55 et seq
Organization of the Ontario Municipal Board ... 5

P

Planning and Development Act," "The, Approval of Plans under 12, 15 and 90
Plans, (land subdivision) approval of ... 12, 15 and 90
Power Commission Act," "The—Arbitrations under ... 27 et seq
Provincial Railways—see "Railways" ...
Public Commercial Vehicle Licenses ... 13
Public Highways of Ontario, Department of—See "Highways" ...
Public Utilities—See "Utilities" ...

R

Railways, Provincial ... 12, 15 and 93
Railways, Provincial, Accident Reports ... 12 and 108 et seq
Railways, Provincial, Accident Reports—Tabulated summary of 110
Railways, Provincial, Form for use of accident reports ... 111
Railways, Provincial, Summary of accidents on lines in City of Hamilton ... 108
Railways, Provincial, Summary of accidents on lines in City of London ... 109
Railways, Provincial, Summary of accidents on lines in City of Toronto ... 110
Railways, Provincial, Electric and Steam under Provincial jurisdiction ... 116 et seq
Railways, Provincial, Examination of Motormen, Forms of Certificate for ... 111

Railways, Provincial, Extensions and Improvements to, Summary of ... 106 et seq
Railways, Provincial, Orders respecting ... 12 and 87
Railways, Provincial, regulations re drinking water on passenger cars ... 112
Railways, Provincial Regulations re height of car steps ... 112
Railways, Provincial, Returns by ... 12, 15 and 93
Registry Act," "The—approval of Plans under ... 12, 75 and 90
Regulations re Drinking Water on Passenger cars ... 112
Regulations as to Height of Car Steps ... 112
"Relief Act (Ontario), 1935, "The Unemployment—Direct Relief 12 and 14
Report of Accidents on Railways ... 12 and 108 et seq
Reports of Accidents on Railways—Form to be used for ... 111
Reports of Accidents on Railways, Tabulated Summary of ... 110
Reports on Examination of Motormen—Form for ... 111
Report of the Inspector of Telephone Service ... 16
Restricted Areas, Approval of By-laws establishing ... 11, 15 and 94
Restricted Areas, Repeal or amendment of ... 11, 15 and 96
Retirement of Municipal unmatured debentures ... 15 and 55

S

Sinking Funds—Authority to dispense with further levy for ... 15 and 101
Sittings of the Board ... 9
Special Legislation ... 15, 55 and 88
Subdivision Plans (Land), Approval of ... 12, 15 and 90
Supervised Municipalities—Release from Supervision ... 11, 14 and 86
Systems—Telephone, Agreements with Bell Telephone Co. of Canada ... 105
Systems—Telephone, Applications respecting ... 16 and 102 et seq
Systems—Telephone, Report of Inspector respecting ... 16

T

Telephone Systems—Agreements with Bell Telephone Co. of Canada ... 105
Telephone Systems—List of Applications respecting ... 16 and 102 et seq
Telephone Systems—Report of Inspector re ... 16
Toronto, City of, Summary of Accidents on Lines in ... 110
Townships (unorganized)—Erection of into Status of Town ... 15 and 101
Truck Licenses and Public Commercial Vehicle Licenses ... 13

U

Undertaking of Capital Expenditures—Approval of ... 10 and 55 et seq
"Unemployment Relief Act (Ontario), 1935, "The—Direct Relief ... 12 and 15
Utilities (Municipal), Extensions of ... 11, 14 and 55

V

Validation of Municipal Debentures ... 12, 15 and 55
Vote of Electors—Applications to dispense with ... 15 and 55

W

Weigh scales and weighing of coal and coke—approval of By-laws for ... 15 and 101

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